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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Financial report and audited financial statements

For the year ended 31 December 2007

and

Report of the Board of Auditors

General Assembly
Official Records
Sixty-third Session
Supplement No. 5E

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Official Records
Sixty-third Session
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Report of the Board of Auditors

United Nations • New York, 2008

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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[28 July 2008]

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Letters of transmittal

[30 June 2008]

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2007.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

[13 May 2008]

Sir,

Pursuant to the Financial Rules for Voluntary Funds Administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2007, certified as correct and approved in accordance with paragraph 11.4 of the Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2007:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions of the organization that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

(a) The United Nations system accounting standards;

(b) The Financial Regulations of the United Nations;

(c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;

(d) The accounting policies of the organization, as summarized in note 2 to the financial statements; those accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property, disclosed in note 15 to the financial statements, was owned by the organization and was free from any charge. The cost of the non-expendable property in existence as at 31 December 2007, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

5. All material accounts receivable have been included in the financial statements and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts

The Chairman of the United Nations Board of Auditors
United Nations
New York

receivables, we expect all significant accounts receivable as at 31 December 2007 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

(a) Charges or credits relating to prior years;

(b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(*Signed*) Colin G. **Mitchell**
Controller and Director
Division of Financial and Administrative Management

(*Signed*) António **Guterres**
United Nations High Commissioner for Refugees

Chapter I
Financial highlights for the year ended 31 December 2007

A. Introduction

1. These financial highlights are complementary to the accounts of the Office of the United Nations High Commissioner for Refugees (UNHCR) for the year 2007. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and changes.

2. The financial highlights, the audited financial statements and the report of the Board of Auditors, along with the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its sixty-third session.

B. Overview

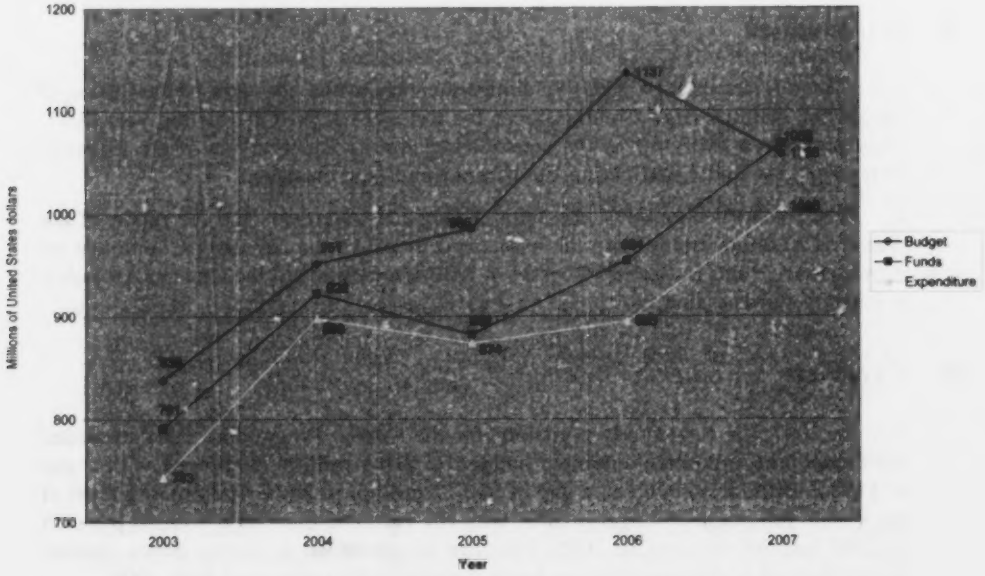
3. In 2007, the total funds available[1] for the Annual Programme Fund exceeded the Executive Committee-approved budget by $10.4 million, compared with a gap of $183.2 million in 2006 and a gap of $102.2 million in 2005. The funding level of the annual programme budget in 2007 was 101 per cent, compared with 84 per cent in 2006 and 90 per cent in 2005. This can be attributed to strong donor support shown through higher contribution levels, as well as the carry-over from 2006.

4. At its 58th session, in October 2007, the Executive Committee approved an increase of $25 million to the reserve for new or additional activities (mandate-related), thus bringing the total requirements under the 2007 annual programme budget (not including the Junior Professional Officers programme) to $1,057.9 million. Figure I.I provides a graphic comparison of the total budget, funds available and overall expenditures for the past five years for the Annual Programme Fund.

5. As a result of continued rigorous and cautious financial management, a favourable financial position was achieved during 2007. The amount of $62.1 million was carried over into 2008 from the annual programme budget, out of which $22 million are funds restricted by donor earmarking.

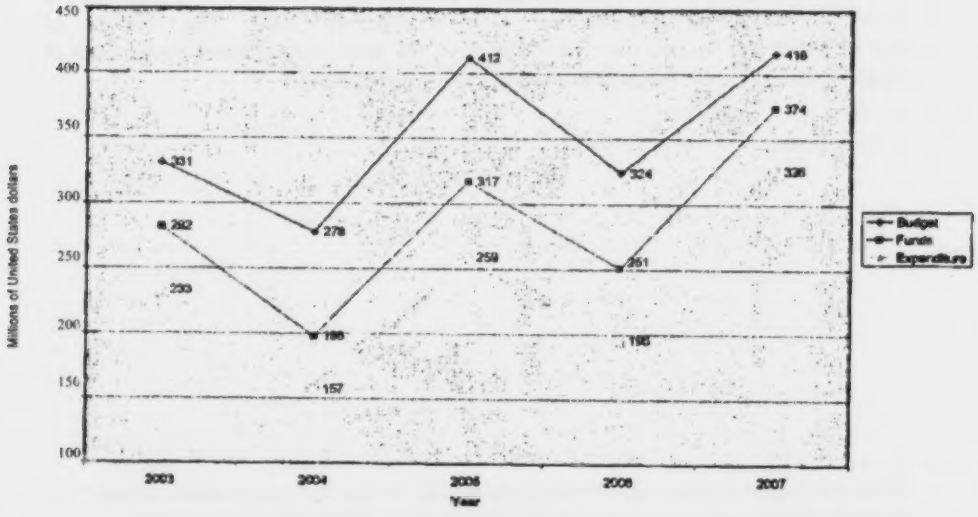
[1] Total funds available consist of voluntary contributions, interest and miscellaneous income, currency-exchange adjustments, transfers and adjustments, and beginning fund balances.

Figure I.I
Comparative figures for the Annual Programme Fund, 2003-2007



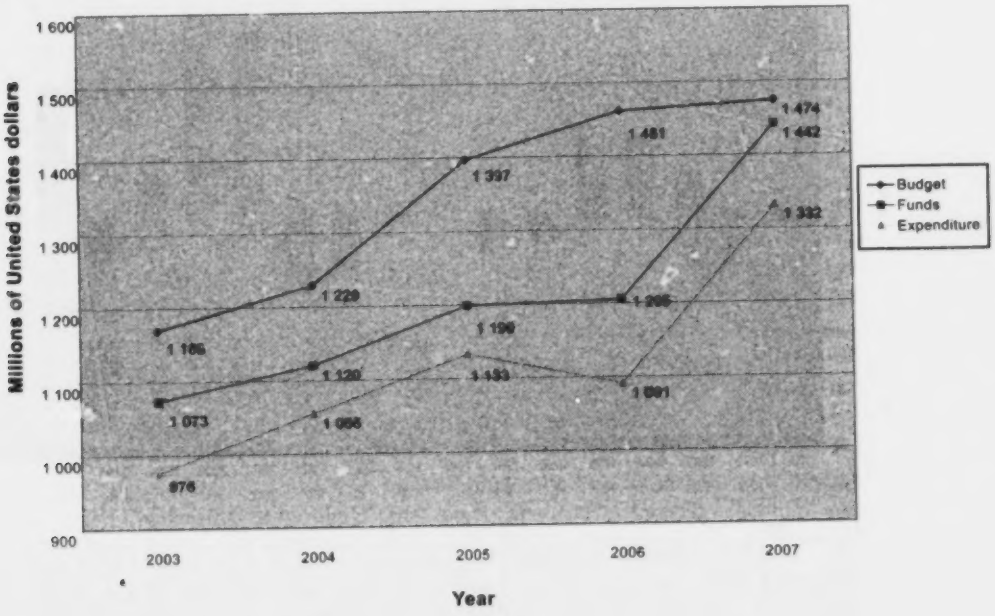
6. Funds available for the Supplementary Programme Fund in 2007 were $374.7 million, compared with $251.4 million in 2006, representing a funding level of 90 per cent in 2007 and 77.5 per cent in 2006. Figure I.II provides a graphic comparison of the total budget, funds available and overall expenditures for the past five years for the Supplementary Programme Fund.

Figure I.II
Comparative figures for the Supplementary Programme Fund, 2003-2007



7. Total funds available for the Annual and Supplementary Programme Funds in 2007 exceeded total expenditures by $110.6 million, compared with $114.2 million in 2006 and $66.4 million in 2005. In the past five years, the excess of total funds available over total expenditures has ranged from $65.0 million to $114.2 million. Figure I.III provides a comparison of the total budget, funds available and overall expenditures for the Annual and Supplementary Programme Funds for the past five years.

Figure I.III
Combined figures for the Annual and Supplementary Programme Funds, 2003-2007



C. Annual Programme Fund and Regular Budget Fund

Contributions

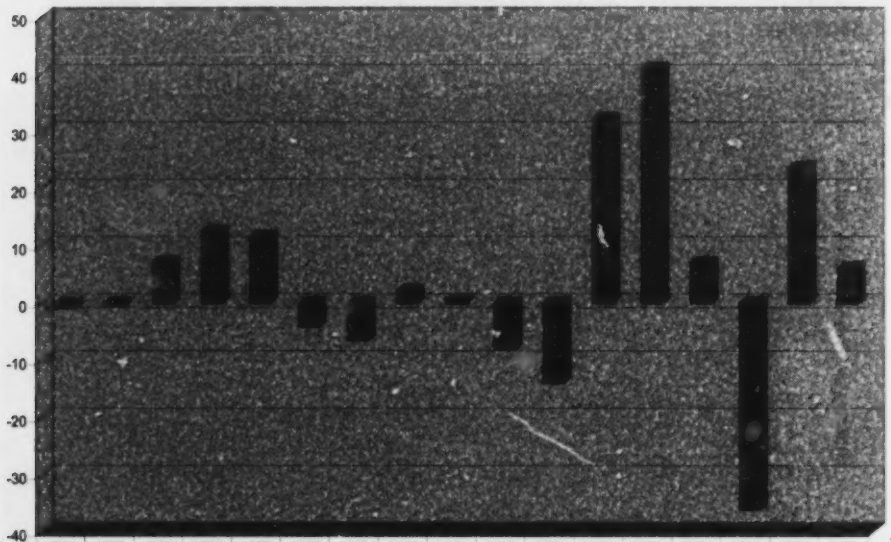
8. In 2007, UNHCR received voluntary contributions towards its annual programme budget in the amount of $961 million. That amount represented 90.8 per cent of the annual programme budget, including the reserve for new or additional activities (mandate-related). In 2006 and 2005, voluntary contributions against the annual programme budget amounted to $897.1 million (78.9 per cent) and $837.8 million (85 per cent), respectively. This represents an increase in voluntary contributions to the annual programme budget of $63.9 million, or 7.1 per cent, from 2006.

9. Additional income was derived from miscellaneous sources, such as currency-exchange adjustments, interest income, inter-fund transfers and other adjustments.

Other income: currency-exchange adjustments

10. Figure I.IV below provides a view of the overall trends of currency-exchange gains and losses for UNHCR. While exchange fluctuations are seemingly volatile from year to year, their longer-term impact on UNHCR income and expenditure has been neutral.

Figure I.IV
Overall trends in currency-exchange gains and losses, 1991-2006



	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	TOTAL
fx	-0.9	-0.6	7.2	12.5	11.6	-4.1	-6.4	2.2	0.5	-8	-14	32.2	41	7	-36	23.7	6.1	74.9

11. In 2007, currency-exchange adjustments resulted in a net gain of $6.1 million, compared with a net gain of $23.7 million in 2006 and a net loss of $36 million in 2005. The net gain of $6.1 million in 2007 consists of net realized gains of $5.2 million and net unrealized gains of $0.9 million. The net realized gains of $5.2 million consist of realized gains from contributions, in the amount of $7.9 million, net realized losses derived from accounts payable of $2 million and $0.7 million from transactions that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction. The net unrealized gain position is the result of gains from year-end cash revaluations amounting to $1.1 million, offset by unrealized losses of $0.2 million on open year-end commitments and accounts payable.

12. The gain from currency-exchange adjustments in 2007 is attributable principally to the continued weakening of the United States dollar. All major currencies appreciated against the United States dollar in 2007. Table I.1 provides an overview of changes in the major currencies against the United States dollar in 2007.

Table I.1
Changes in major currencies against the United States dollar in 2007

	Currency units per United States dollar		
Currency	*31 December 2007*	*Previous year*	*Percentage change*
Australian dollar	1.14	1.27	10.2
Canadian dollar	0.981	1.16	15.4
Danish krone	5.11	5.67	9.9
Japanese yen	114.00	118.00	3.4
Norwegian kroner	5.48	6.27	12.6
Swedish krona	6.49	6.87	5.5
Swiss franc	1.14	1.22	6.6
United Kingdom pound sterling	0.502	0.511	1.8
Euro	0.686	0.76	9.7

13. In 2007, approximately 47 per cent of the organization's voluntary contributions were denominated in United States dollars, 26 per cent in euros, 6 per cent in Swedish kronor, 4 per cent in Norwegian kroner, 4 per cent in Danish kroner, 4 per cent in pounds sterling, 3 per cent in Canadian dollars and the remaining 6 per cent in other currencies. Conscious of the volatility of the currency-exchange markets and the significant risk that unanticipated exchange-rate changes can have on operations, management will continue to closely monitor, and mitigate to the extent possible, the risk of negative exchange impacts.

Other income: interest income

14. The organization earns interest income primarily from cash and term deposit balances it maintains throughout the year. In 2007, interest income was $10.7 million, compared with $4.2 million in 2006, representing an increase of $6.5 million. This significant increase can be attributed to effective cash management that allowed the organization to benefit from prevailing high interest rates, as well as increased liquidity volume made available to the organization through the earlier payment of pledges by donors.

Expenditures

15. In 2007, expenditures under the Annual Programme Fund and the Regular Budget Fund were $1,006.3 million compared with $894.8 million in 2006, representing an increase of $111.5 million, or 12 per cent, from 2006. Expenditures under the Annual Programme Fund in 2007 represented 95 per cent of the annual programme budget.

Reserves and fund balances

16. The reserves and fund balances for the Annual Programme Fund for 2007 amounted to $62.1 million. That amount comprises $40 million in unearmarked funds and $22.1 million in earmarked funds, of which $11 million is for the reserve for new or additional activities (mandate-related).

Cash balances

17. At the end of 2007, total cash available for the Annual Programme Fund was $149.7 million, compared with $89.8 million in 2006, reflecting a significant improvement in the liquidity of the Fund.

D. Supplementary Programme Fund

Voluntary contributions

18. In 2007, the supplementary programme budget amounted to $416.5 million. Voluntary contributions received in that respect amounted to $332.7 million, or 79.9 per cent of the budget. In 2006, the supplementary programme budget amounted to $324.3 million, for which the organization received $203.5 million in voluntary contributions, reflecting a budget funding rate of 62.7 per cent.

19. There were 19 supplementary programmes in 2007, as compared with 18 in 2006. Eight of the supplementary programmes in 2007 were to meet the needs of internally displaced persons. The major supplementary programmes for 2007 were those on the Iraq situation response; the return and reintegration of Sudanese refugees and internally displaced persons; the return and reintegration of Congolese refugees in the Democratic Republic of the Congo; providing educational opportunities to Iraqi children in host countries; the Somalia situation; and protection of and assistance to refugees and internally displaced persons in Darfur.

Reserves and fund balances

20. The reserves and fund balances for the Supplementary Programme Fund for 2007 amounted to $48.6 million, compared with $55.4 million in 2006.

Cash balances

21. At the end of 2007, total cash available for the Supplementary Programme Fund was $67.3 million, compared with $55.5 million in 2006.

E. Unified budget (excluding the United Nations regular budget and the Junior Professional Officers programme) expenditures

22. In 2007, total expenditures for programmed activities under the unified budget (excluding the United Nations regular budget and Junior Professional Officers programme) amounted to $1,295.4 million, compared with $1,059.4 million in 2006, representing an increase of $236.0 million, or 22.2 per cent from 2006. The combined expenditures of the Annual and Supplementary Programme Funds were 92 per cent of total funds available in 2007.

Cost structure of the unified budget

23. The cost structure of the unified budget (in terms of relative share of management and administration, programme support and programme) has remained stable over the past five years, as shown in table I.2.

Table I.2
Cost structure of the unified budget, excluding contributions from the United Nations regular budget, 2003-2007

	Percentage				
	2003	*2004*	*2005*	*2006*	*2007*
Management and administration	5	5	4	5	4
Programme support	23	24	24	24	22
Programme	72	71	72	71	74

Implementing-partner expenditures

24. In 2007, UNHCR disbursed a total of $432 million, or 31 per cent, of programmed expenditures through implementing partners. This compares with $315.3 million, or 30 per cent, in 2006 and $324 million, or 30 per cent, in 2005.

F. All funds

Voluntary contributions

25. In 2007, against a revised total budget of $1,484.4 million, voluntary contributions reached $1,305.3 million, compared with $1,110.9 million in 2006, representing an increase of $194.4 million, or 17.5 per cent.

Expenditures

26. In 2007, total expenditures amounted to $1,345.8 million, compared with $1,104.1 million in 2006, representing an increase of $241.6 million, or 21.9 per cent, from 2006. Total expenditures were 87 per cent of total funds available in 2007.

Reserves and fund balances

27. The total reserves and fund balances of the organization for 2007, excluding the newly established Staff Benefits Fund, amounted to $195.9 million, comprising $50 million for the Working Capital and Guarantee Fund, $62 million for the Annual Programme Fund, $48.6 million for the Supplementary Programme Fund, $7.3 million for the Junior Professional Officers Fund and $28 million for the Medical Insurance Plan.

28. The total reserves and fund balances of the organization for 2006 amounted to $195.2 million, comprising $50 million for the Working Capital and Guarantee Fund, $58.8 million for the Annual Programme Fund, $55.4 million for the Supplementary Programme Fund, $6.8 million for Junior Professional Officers Fund and $24.2 million for the Medical Insurance Plan.

29. The increases in the annual programme year-end reserves and fund balance of $3.2 million and in the Medical Insurance Plan balance of $3.9 million were offset by a decrease in the supplementary programme year-end reserves and fund balance of $6.8 million, resulting in a slight increase in total reserves and fund balances at year-end 2007. Reserves and fund balances available for programme activities

amounted to $46.4 million (reserves and fund balances available for the Working Capital and Guarantee Fund, the Annual Programme Fund and the Supplementary Programme Fund).

Cash balances

30. At the end of 2007, total cash resources increased to $300.8 million from $225.3 million in 2006, compared with $133.3 million in 2005.

Unfunded liabilities

31. Following the memorandum from the Controller of the United Nations[2] and in preparation for the adoption of the International Public Sector Accounting Standards (IPSAS) by 1 January 2010, UNHCR recognized for the first time as at 31 December 2007 the end-of-service accrued benefit liabilities related to after-service health insurance, accrued annual leave and repatriation in the amount of $367.5 million. Those liabilities have been recorded through an adjustment to prior-year expenditure and are shown under the Staff Benefits Fund. Previously, the liabilities were disclosed as a note to the financial statements.

32. The organization's liability for after-service health insurance has been estimated by a consulting actuary at $308 million as at 31 December 2007. The same actuary determined that UNHCR liability for repatriation grant, travel and shipment was $26.5 million as at year-end 2007. The organization's liability for unpaid accrued annual leave compensation is estimated at $33 million. The total liability amount recognized in the UNHCR 2007 accounts is lower than the $447 million that was disclosed in the notes to the 2006 financial statements. This is due to the fact that the previously disclosed liabilities included termination indemnities that, according to IPSAS, should only be recognized if an organization has a committed plan to terminate staff.

33. The organization also recognized a current year expenditure of $6.6 million under the Staff Benefits Fund. That expenditure represents the total amount due to be paid to staff who opted for voluntary separation under the voluntary separation programme established in 2007.[3]

34. These liabilities are currently unfunded and UNHCR continues to consult with the United Nations Secretariat and other United Nations bodies with similar unfunded liabilities on the formulation of a funding approach that addresses the situation of voluntarily funded organizations.

Unliquidated obligations

35. The percentage of unliquidated obligations compared with total programmed activities showed an increase in 2007. At the end of 2007, unliquidated obligations were $108 million, or 8 per cent, of total programmed activity, compared with $84.1 million, or 8 per cent, of total programmed activity in 2006 and $81.5 million, or 7.2 per cent, of total programmed activity in 2005.

---

[2] Memorandum dated 26 March 2007 from the Assistant Secretary-General and Controller of the United Nations on treatment of end-of-service accrued benefit liabilities such as ASHI, accrued annual leave and repatriation grants for the interim financial period through 31 December 2006.

[3] IOM/24-FOM/26/2007.

Cancellation of prior-year obligations

36. In 2007, the cancellation of prior-year obligations amounted to $9.1 million, representing 11 per cent of unliquidated obligations at the end of 2006. Comparable figures for previous years are $14.8 million, or 18 per cent, in 2006 and $15.1 million, or 16.5 per cent, in 2005. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

Central Emergency Response Fund

37. During 2007, UNHCR did not borrow from the Central Emergency Response Fund, a fund created by the General Assembly in 1992 for use by operational organizations in the early stages of emergencies. However, UNHCR received contributions in the form of Fund grants amounting to $43.2 million in 2007.

G. Other items of interest

Staff Benefits Fund

38. The Staff Benefits Fund was created in 2007 to cover financial activities related to end-of-service accrued benefit liabilities in respect of after-service health insurance, accrued annual leave and repatriation. Given that those liabilities are as yet unfunded, the balance for the Fund at the end of 2007 stood at $(374.1) million. To enable meaningful comparison, the Fund was excluded in the calculations made to show trends and changes between the current year and previous years' financial activities and results.

Governance structures, principles and accountability

39. The Budgetary Internal Control Framework was introduced in November 2007 to implement key provisions of the UNHCR Revised Framework for Resource Allocation and Management.[4] The Framework defines how UNHCR secures effective control over its budget, striking a balance between controls needed to prevent budgetary problems and flexibility to enable timely and appropriate use of funds. The fundamental principle of the Framework is to entrust senior managers with decision-making authority and to hold them accountable for all that occurs within their area of responsibility.

Global Service Centre, Budapest

40. Following the High Commissioner's decision on outposting administrative and support functions, work on relocating the entire Finance Section and some former payment functions of the Treasury Section to the Global Service Centre in Budapest began in November 2007.

[4] IOM/51-FOM/54/2007.

Annex

Financial highlights — five-year summary

(Millions of United States dollars)

AS OF AND FOR THE YEAR ENDED 31 DECEMBER

	2003				2004				2005				2006				2007			
	Annual programme*	Supplementary programme	Other funds**	Total	Annual programme*	Supplementary programme	Other funds**	Total	Annual programme*	Supplementary programme	Other funds**	Total	Annual programme*	Supplementary programme	Other funds**	Total	Annual programme*	Supplementary programme	Other funds**	Total
Budget	**838.1**	**338.6**	**7.5**	**1 176.2**	**950.7**	**278.0**	**10.2**	**1 238.9**	**985.1**	**412.2**	**10.3**	**1 407.6**	**1 138.8**	**324.3**	**10**	**1 471.1**	**1 057.9**	**416.5**	**10.0**	**1 484.4**
Total funds available	**791.5**	**282.1**	**83.0**	**1 156.6**	**921.8**	**187.5**	**87.7**	**1 297.0**	**882.9**	**317.2**	**77.9**	**1 278.0**	**953.6**	**251.4**	**94.3**	**1 299.3**	**1 068.3**	**374.7**	**98.7**	**1 541.7**
Income - voluntary contributions	680.8	268.2	8.0	957.0	821.7	158.3	10.0	990.0	837.8	287.5	9.6	1 134.9	897.1	203.5	10.3	1 110.9	961	332.7	11.6	1 305.3
Interest & miscellaneous income	5.0	-	5.9	10.9	4.4	-	5.7	10.1	6.3	-	7.2	13.5	6.4	-	10.2	16.6	5.3	-	17.2	22.5
Currency-exchange adjustment	39.9	1.6	-	41.5	6.9	-	-	6.9	-	-	(36.0)	(36.0)	-	-	23.7	23.7	-	-	6.1	6.1
Transfers and adjustments	34.7	(6.1)	(1.2)	27.4	40.3	(10.3)	(1.0)	29.0	14.5	(11.0)	20.4	23.9	41.6	(10.8)	(15.9)	14.9	43.2	(13.4)	(17.1)	12.7
Beginning fund balance	31.1	18.4	70.3	119.8	48.5	49.5	73.0	171.0	24.3	40.7	76.7	141.7	8.5	58.7	66	133.2	58.8	55.4	80.9	195.1
Total expenditures	**743.0**	**232.6**	**10.0**	**985.6**	**897.5**	**156.8**	**11.1**	**1 065.4**	**874.4**	**258.5**	**11.8**	**1 144.7**	**894.8**	**199.0**	**13.3**	**1 104.1**	**1 068.3**	**326.1**	**13.4**	**1 345.8**
Management & administration	71.3	-	-	71.3	75.7	-	-	75.7	85.5	-	-	85.5	78.5	-	-	78.5	88.1	-	-	88.1
Programme support	199.3	18.9	-	218.2	229.8	19.4	-	249.2	237.2	26.1	-	263.3	246	15.8	-	261.8	272.5	16.3	-	288.8
Programme	472.4	213.7	10.0	696.1	592.0	137.4	11.1	740.5	551.7	232.4	11.8	795.9	570.3	180.2	13.3	763.8	645.7	309.8	13.4	968.9
Reserves and fund balance	48.5	49.5	73.0	171.0	24.3	40.7	76.6	141.6	8.5	58.7	66.1	133.3	58.8	55.4	80.9	195.1	62.0	48.6	85.3	195.9
Loan from working capital	-	-	-	-	-	-	1.3	1.3	12.2	-	-	12.2				-				-
Cash and term deposits	62.5	57.0	72.2	191.7	41.4	31.6	74.2	147.2	6.6	57.7	69.0	133.3	89.8	55.5	80	225.3	149.7	67.3	83.7	300.7
Unliquidated obligation	50.9	34.2	0.2	85.3	69.3	22.2	-	91.5	47.5	30.8	3.2	81.5	68.3	15.8	-	84.1		37		37.0
Cancellation of previous years	11.4	6.4	0.2	18.0	10.8	6.7	-	17.5	13.3	1.8	-	15.1	7.2	7.5	-	14.7	7.2	1.9		9.1

*Includes UN Regular Budget

** Includes the Working Capital and Guarantee Fund, the Medical Insurance Plan, and the Junior Professional Officer scheme

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 2007. The audit was carried out through field visits to UNHCR offices in the United Republic of Tanzania and Serbia as well as a review of the financial transactions and operations at headquarters in Geneva.

The Board issued a modified opinion with three emphases of matter on the financial statements for the period under review, as reflected in chapter III. These emphases of matter relate to: (a) the reiterated concern of the Board about the insufficiency of audit certificates to substantiate the expenditures occurred by implementing partners, while noting the progress made; (b) the persistent deficient asset management; and (c) the negative balance of the reserves and funds at the end of 2007 resulting from the recording of the end-of-service liabilities, especially of after-service insurance liabilities.

Coordination with internal audit services

The Board coordinated with the Office of Internal Oversight Services in the planning of the audit in order to avoid duplication of effort. In addition, the Board reviewed the internal audit coverage of the operations of the Office so as to assess the extent to which reliance could be placed on its work.

Follow-up on previous recommendations

As requested by the Advisory Committee and in accordance with paragraph 7 of General Assembly resolution 59/264 A, the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented and indicated the financial periods in which such recommendations were first made.

Overall financial overview

For the year ended 31 December 2007, total income amounted to $1.333 billion, compared with $1.151 billion for the previous year, that is, a 15.8 per cent increase. Total expenditure amounted to $1.352 billion, compared with $1.104 billion for the previous year, that is, a 22.4 per cent increase. The result is a $19 million shortfall of income over expenditure, compared with the $47 million surplus of income over expenditure in the previous year. After prior-period adjustments were taken into account, this gross deficit of $19 million increased to a net deficit of $382 million. The deficit did not result from a sudden deterioration in the financial situation of UNHCR, but rather from the disclosure for the first time of accrued end-of-service and post-retirement liabilities, notably those for after-service health insurance benefits. Previously, these liabilities were only indicated in notes to the financial statements. The funding of these liabilities has not yet been decided upon by the General Assembly.

Statement of income and expenditure

The current expenditure reduction trend observed in the previous year did not continue in 2007. UNHCR expenditures increased by 22.4 per cent, while income rose by 15.8 per cent.

Statement of assets, liabilities, reserves and fund balance

The deficit resulting from the provision for end-of-service and post-retirement liabilities without appropriate funding resulted in a negative balance of $178 million in funds and reserves as at 31 December 2007, compared with a positive balance of $195.2 million as at 31 December 2006.

Progress towards the implementation of the International Public Sector Accounting Standards

UNHCR has prepared a plan to implement the International Public Sector Accounting Standards. The plan was formally adopted in June and the key players in charge have been appointed. The total cost for the implementation of IPSAS was estimated at $3.2 million for the period 2007-2009, but this amount needed to be reviewed.

Cash

The Board found that certain current accounts remained inactive without being closed and discovered accounting errors in the petty cash accounts. This observation was already noted in the previous report.

End-of-service liabilities, including after-service health insurance liabilities

The total amount of accrued liabilities for after-service health insurance benefits, estimated by actuarial valuation, amounted to $308 million as at 31 December 2007 out of a total $374.1 million in liabilities for all the end-of-service benefits. All these amounts were recorded in the accounts, in accordance with General Assembly resolution 61/264. The Board has validated the after-service health insurance liabilities reported in the financial statements.

Non-expendable property

UNHCR has pursued its efforts to clean up its non-expendable property database, as recommended by the Board in its previous reports. However, the total value of non-expendable property as at 31 December 2007 calculated by the Board was different from the value disclosed in note 15 to the financial statements, illustrating that the clean-up of the database had not been completed.

Expendable property

The value of expendable property was not indicated in the financial statements, not even by a note, although there was a very high stock value.

Human resource management

Significant and rapid changes in the personnel policy implemented earlier in this decade resulted in an increased number of UNHCR international professionals, whose number exceeded that of the related posts.

Implementing partners

UNHCR has made progress compared with previous years in receiving monitoring subproject reports from its implementing partners, as well as audit certificates. As at 25 June 2008, 352 audit certificates had been received, representing $150.5 million, or 49 per cent, of the total due. In June 2007, only 22 audit certificates had been received from project independent auditors, totalling $9.9 million, or 3.3 per cent of 2006 expenditure.

Recommendations

The Board has made several recommendations based on its audit. The main recommendations are set out in paragraph 8 of its report.

A. Introduction

1. Mandate, scope and methodology

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) and has reviewed its operations for the financial year from 1 January 2007 to 31 December 2007, in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, as well as with the International Standards on Auditing. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements were a fair representation of the financial situation of UNHCR as at 31 December 2007 and the results of its operations and cash flows for the financial period then ended, in compliance with United Nations system accounting standards. This included an assessment as to whether the expenditure recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditure had been properly classified and recorded in accordance with the Financial Rules for the Voluntary Funds Administered by the United Nations High Commissioner for Refugees. The audit included a general review of financial systems and internal controls as well as a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary in order to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board conducted reviews of the UNHCR operations under United Nations financial regulation 7.5. This requires the Board to make observations with respect to the efficiency of the financial procedures, the accounting system and internal financial controls and, in general, the administration and management of UNHCR operations. The General Assembly had also requested the Board to follow up on previous recommendations and to report thereon accordingly. These matters are addressed in paragraphs 10-17 below.

4. As requested by the General Assembly in its resolution 61/233 A, the present report includes information on UNHCR's adoption of the International Public Sector Accounting Standards (IPSAS). In addition, the Advisory Committee on Administrative and Budgetary Questions indicated in its report (A/61/350) that the adoption of those standards in 2010 would require that the organizations adapt their accounting data-processing systems (Enterprise Resource Planning) and take the opportunity to undertake studies on system standardization. Consequently, the Board conducted an analysis on the potential gap between the plans designed for the switch-over to those standards and the integrated management systems.

5. The Board continued its practice of presenting the results of its audit to the administration through management letters containing findings and recommendations, which resulted in an ongoing dialogue. Five management letters were issued for the period.

6. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The observations and conclusions expressed were discussed with the administration, whose views have been appropriately reflected in the report.

2. Coordination with internal audit services

7. The Board continued to coordinate with the Office of Internal Oversight Services (OIOS) in the planning of its audits so as to avoid duplication of efforts and to determine the extent of reliance that could be placed on its work.

3. Main recommendations

8. **The Board's main recommendations are that UNHCR:**

(a) **Reinforce its mechanisms of control of the validity of unliquidated obligations and whether they are recorded in the proper period (para. 36);**

(b) **Urgently set up specific funding to balance the impact of accrued after-service liabilities, notably for health insurance (para. 43);**

(c) **Regularly update the IPSAS adoption plan and the related budget (para. 52);**

(d) **Allocate adequate resources to complete the clean-up of its assets database (para. 81);**

(e) **Periodically reconcile the amounts shown in the database for assets purchased with those shown in the general ledger (para. 84);**

(f) **Disclose in its financial statements the value of expendable property unused at the end of the financial year (para. 89);**

(g) **Reassess its staffing needs in order to ensure that actual staffing does not exceed the authorized numbers (para. 97);**

(h) **Carry out systematic and accurate budgetary monitoring of the budgetary costs of staff in between assignments (para. 106);**

(i) **Address the long-outstanding advances to implementing partners (para. 118);**

(j) **Pursue its effort to further improve the rate of audit certificates for the expenditure incurred by its implementing partners (para. 123);**

(k) **Provide a standardized template to local offices to ensure that audit certificates are in conformity with reporting standards (para. 126);**

(l) **Conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the 2008 financial statements (para. 130);**

(m) **Ensure that all projects are effectively subject to an audit (para. 133).**

9. The Board's other recommendations appear in paragraphs 57, 65, 67, 69, 73, 101, 110 and 136.

B. Detailed findings and recommendations

1. Follow-up on previous recommendations

10. In accordance with paragraph 7, section A, of General Assembly resolution 51/225 of 3 April 1997, the Board reviewed the actions taken by UNHCR to implement the recommendations made in its report for the financial year ended 31 December 2006.

11. Out of the total of 38 recommendations that were made, 11 were fully implemented (29 per cent), while 24 were partially implemented (63 per cent). Three were not implemented (8 per cent). Details are shown in the annex to the present chapter.

Partially implemented recommendations

12. The 24 partially implemented recommendations related to the reduction in staff in between assignments, the reinforcement of the system monitoring the payment of pledged contributions, the improvement in the production, follow-up and analysis of audit certificates for implementing partners' expenditure, and the data clean-up in the asset database.

13. The Board noted that, in many cases, the implementation of the recommendations depended on the launch of medium-term projects involving in-depth reforms (human resource reorganization) or the upgrading of computer databases (processing of audit certificates or monitoring of non-expendable property and other assets).

14. The Board also noted that, in the case of asset monitoring and data clean-up, the extent of the deficiencies observed before 2005 and the extent of data to be corrected, combined with the limited staff, made the task difficult.

Recommendations not implemented

15. The three recommendations not yet implemented related to the management of bank accounts. The Board noted again that the procedure for the closing of field office bank accounts was not properly managed, as certain unused accounts or other accounts, which were in fact closed, remained active in the UNHCR accounting system. This was due to a lack of effective coordination between the Finance Section and the Treasury Section. The Board also noted that not all bank accounts had been fully reconciled. Finally, it observed the existence of petty cash accounts with negative balances.

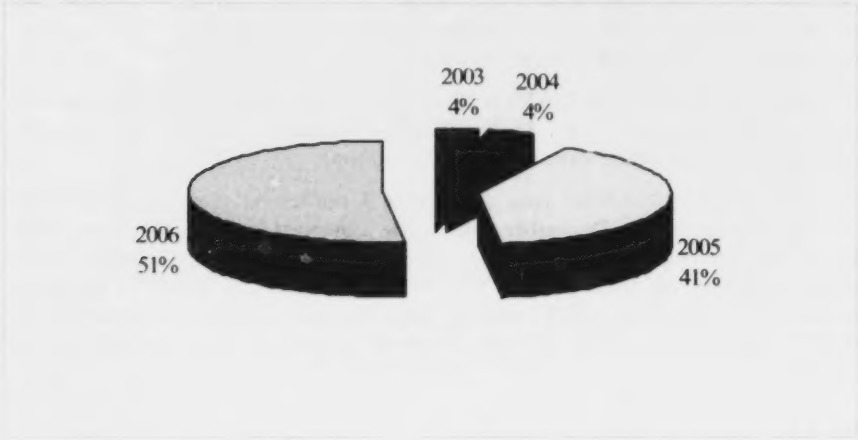
16. The shortcomings still exist in the bank account reconciliations. The Board therefore considered that the recommendations made concerning those matters had not yet been implemented. The Board's additional observations on the matter are presented later in this report.

Ageing of previous recommendations

17. As requested by the Advisory Committee on Budgetary and Administrative Questions (A/59/736, para. 8), the Board also evaluated the ageing of its previous recommendations that were partially or not yet implemented. The financial periods when such recommendations were first made are indicated in the annex.

18. Of the 24 partially implemented and 3 unimplemented recommendations, one (4 per cent) relates to 2003, one (4 per cent) to 2004, 11 (41 per cent) to 2005 and 14 (51 per cent) relate to 2006, as shown in figure II.I. The three unimplemented recommendations are included in those related to 2006.

Figure II.I
Ageing of previous recommendations partially or not at all implemented



2. Overall financial overview

Main financial ratios

19. The main indicators of the financial situation of UNHCR are reflected in table II.1.

Table II.1
Ratios of key financial indicators, 2004-2007[a]

Ratio	*Year ended 30 June*				*Component of 2007 ratio*[b]
	2004	*2005*	*2006*	*2007*	
Outstanding contributions/assets[c]	0.31	0.32	0.20	0.17	67 313/401 466
Cash and term deposits/assets[d]	0.56	0.54	0.68	0.75	300 756/401 466
Cash and term deposits/liabilities[e]	1.19	1.19	1.68	0.52	300 756/579 546
Unliquidated obligations/liabilities[f]	0.75	0.73	0.63	0.18	108 038/579 546

[a] Includes end-of-service liabilities.
[b] Thousands of United States dollars.
[c] A low indicator reflects a healthy financial position.
[d] A high indicator reflects a healthy financial position.
[e] A low indicator means that insufficient cash is available to settle debts.
[f] A low indicator means that obligations are being liquidated.

20. The ratios comparing cash and term deposits and unliquidated obligations with liabilities deteriorated compared with the previous years, while the ratios comparing outstanding contributions and cash with assets remained similar to those of previous years.

21. This deterioration of some ratios was the result of the strong increase in total UNHCR liabilities. In accordance with General Assembly resolution 61/264, the administration modified the presentation of the after-service health insurance (ASHI) liabilities and other end-of-service liabilities (ESL). While these liabilities were previously only mentioned in a note to the financial statements, they are now shown on the face of the financial statements.

22. Total ESL amounted to $367.5 million as at 31 December 2007. This balance consisted of liabilities for ASHI ($307.9 million), repatriation benefits ($26.5 million) and accrued annual leave ($33 million).

23. Total UNHCR liabilities rose from $134.3 million at the end of 2006 to $579.5 million as at 31 December 2007. The comparison with previous years required that the impact of this liability entry in UNHCR accounts be neutralized. Without recording the total ESL of $367.5 million, UNHCR liabilities as at 31 December 2007 amounted to $212 million. Liquidity and obligation ratios were 1.42 and 0.51, respectively, similar to levels observed in previous years, as indicated in table II.2.

Table II.2
Ratios of key financial indicators, 2004-2007[a]

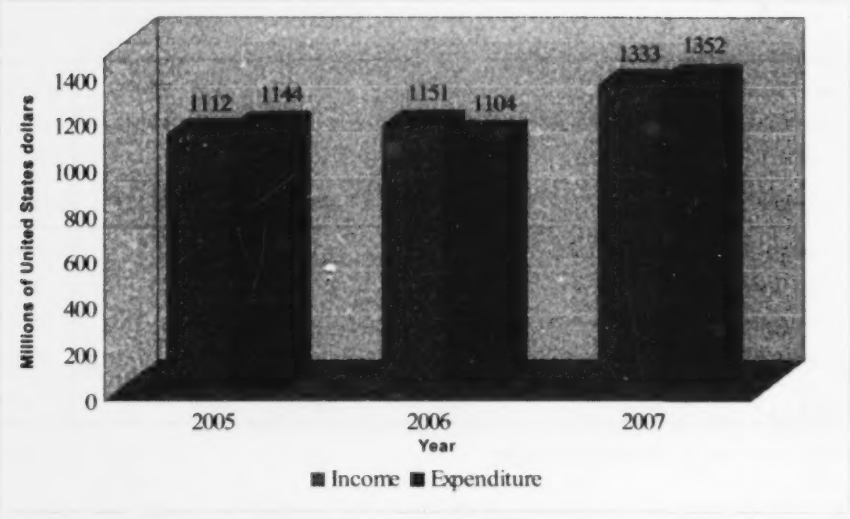
Ratio	*Year ended 30 June*				*Component of 2007 ratio*[b]
	2004	*2005*	*2006*	*2007*	
Outstanding contributions/assets[c]	0.31	0.32	0.20	0.17	67 313/401 466
Cash and term deposits/assets[d]	0.56	0.54	0.68	0.75	300 756/401 466
Cash and term deposits/liabilities[e]	1.19	1.19	1.68	1.42	300 756/212 069
Unliquidated obligations/liabilities[f]	0.75	0.73	0.63	0.51	108 038/212 069

[a] Does not include end-of-service liabilities for comparative purposes between 2007 and previous years.
[b] Thousands of United States dollars.
[c] A low indicator reflects a healthy financial position.
[d] A high indicator reflects a healthy financial position.
[e] A low indicator means that insufficient cash is available to settle debts.
[f] A low indicator means that obligations are being liquidated.

3. Statement of income and expenditure

24. Total income for the year 2007 amounted to $1.333 billion and total expenditure to $1.352 billion, resulting in an operating loss of $19 million. The recording of ESL increased the deficit to $382 million. Corresponding figures for 2005 and 2006 appear in figure II.II.

Figure II.II
Income versus expenditure, 2005-2007
(Millions of United States dollars)



25. After recording a deficit in 2004 and 2005, UNHCR showed an excess of $47 million in 2006. To protect itself against funding gaps, UNHCR had capped its budget estimates and taken measures aimed at reducing administrative costs. As a result, total UNHCR expenditure decreased by more than $40 million in 2006.

26. The current expenditure reduction trend observed in 2006 did not continue in 2007. UNHCR expenditure increased by 22.4 per cent, while income rose by 15.8 per cent. Staff costs rose by 11.5 per cent. Among expenditure other than staff costs, certain items increased significantly, such as official business travel (25.3 per cent) and services (28.8 per cent). Three items increased at a faster than average pace (costs increased by 2.1 times for asset purchases, by 2.1 times for individual and family payments and by 2.8 times for the provision of goods and materials).

27. The reduction in the regular budget contribution of the United Nations to UNHCR should be pointed out (3.4 per cent of total resources in 2005, 2.8 per cent in 2006 and 2.7 per cent in 2007). The share of this United Nations regular budget contribution for management and administration costs was 45 per cent in 2005, 40 per cent in 2006 and 42 per cent in 2007.

28. Table II.3, derived from note 5 of the financial statements, presents the breakdown of current expenditures by category of funds (Annual Programme Fund, United Nations Regular Budget Fund, Supplementary Programme Fund, Junior Professional Officers Fund, Staff Benefits Funds, Medical Insurance Plan and Working Capital and Guarantee Fund).

Table II.3
Breakdown of expenditure
(Thousands of United States dollars)

Fund	*Programme*	*Programme support*	*Management and administration*	*Total*
Annual Programme Fund	645 714	272 476	51 078	969 268
United Nations Regular Budget Fund	—	—	37 043	37 043
Supplementary Programme Fund	309 786	16 352	—	326 138
Subtotal	**955 500**	**288 828**	**88 121**	**1 332 449**
Junior Professional Officers Fund				9 566
Medical Insurance Plan				2 302
Working Capital and Guarantee Fund				1 563
Staff Benefits Fund				6 610
Total				**1 352 490**

Source: Note 5 of the financial statements.

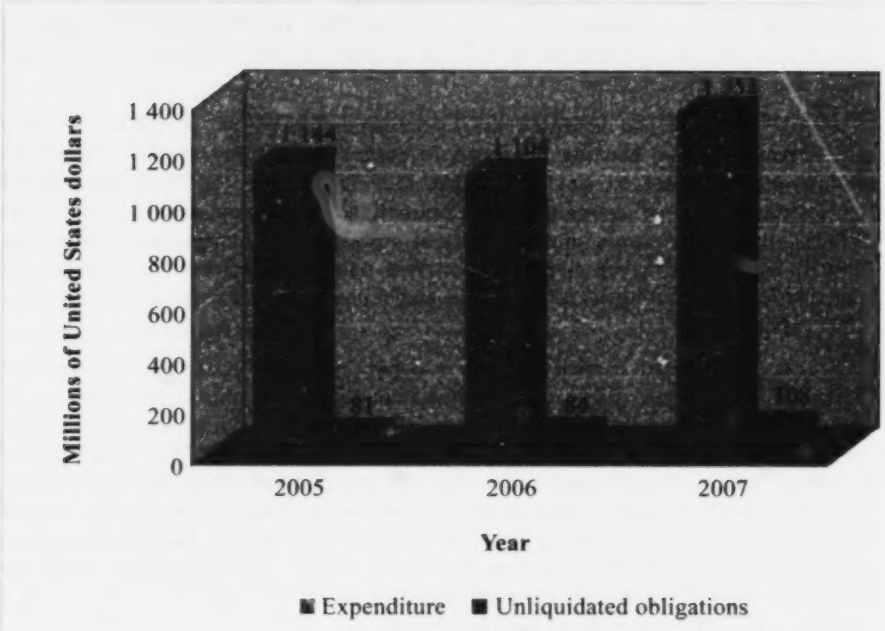
29. For the Regular Budget and Supplementary Programme Funds, the share of expenses devoted to the "programme" category rose from 68.7 per cent to 71.7 per cent, while "programme support" and "management and administration" decreased from 24 per cent to 21.6 per cent and from 7.2 per cent to 6.6 per cent, respectively. On the whole, programme expenditure is up by 27.3 per cent, support by 10.3 per cent and management and administration by 12.1 per cent.

30. Disbursements to implementing partners, which had decreased in 2006, amounted to $431.7 million in 2007, a significant increase of 36.9 per cent. The proportion of disbursements supported by subproject monitoring reports issued by the partners at the end of the year amounted to 76.4 per cent in 2007, compared with 63 per cent in 2006 and 64.4 per cent in 2005.

Unliquidated obligations

31. As at 31 December 2007, unliquidated obligations amounted to $108 million and represented 8 per cent of total expenditure and a $23.8 million increase compared with 2006 (28.3 per cent). In figure II.III, unliquidated obligations are compared with total expenditure for the financial periods 2005, 2006 and 2007.

Figure II.III
Comparative evolution of unliquidated obligations and expenditure, 2005-2007



Source: Office of the United Nations High Commissioner for Refugees.

32. Regulation 5.3 of the Financial Regulations and Rules of the United Nations states:

> "Appropriations shall remain available for twelve months following the end of the financial period to which they relate to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligation of the financial period. The balance of the appropriations shall be surrendered."

33. Regulation 5.4 specifies:

> "At the end of the twelve-month period provided in regulation 5.3 above, the then remaining balance of any appropriations retained will be surrendered. Any unliquidated obligations of the period in question shall at that time be cancelled or, where the obligation remains a valid charge, transferred as an obligation against current appropriations."

34. Financial rule 105.9 of the United Nations also states:

> "An obligation must be based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognized by the United Nations. All obligations must be supported by an appropriate obligating document."

35. The Board noted the following deficiencies with regard to unliquidated obligations:

(a) The detailed statement of unliquidated obligations cancelled in 2007 revealed a list of 11 obligations going back to 2005, totalling $145,237, most of which had only been cancelled in the last quarter of 2007, although they should have been cancelled in 2006;

(b) UNHCR had accepted the recommendation of the Board in its 2006 report that it review existing processes to ensure the validity of all unliquidated obligations. In order to implement that recommendation, an instruction dated 28 November 2007 delegated the entire obligation management process to the field offices. However, controls on the validity of obligations and cancellations remained limited. For example, the administration was unable to account for a sample of cancellations amounting to $2.5 million and representing 28 per cent of the total 2007 cancellations;

(c) The Board carried out an in-depth examination of the unliquidated obligations of the field office in the United Republic of Tanzania in July 2007. Over one third of unliquidated obligations corresponding to funds allocated to the partners for the implementation of projects (12 out of 29) had still not been claimed by those partners. The fact that one third of the unliquidated obligations recorded by the regional office were related to projects whose implementation had not begun over six months after the obligations had been recorded showed that the obligations were not related to the financial year considered. These observations make it all the more necessary to enforce the closing instruction of 28 November 2007 stipulating a review of the 2007 expenditure and obligations.

36. **The Board recommends that UNHCR comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms of control of the validity of obligations and whether they are recorded in the proper period.**

37. UNHCR replied that further efforts were being made to ensure that only valid unliquidated obligations are retained at year-end, including monthly review and follow up on purchase orders not received. In addition, significant balances at the end of the year will be further scrutinized.

4. Statement of assets, liabilities, reserves and fund balances

End-of-service and post-retirement liabilities

38. The figure reflected in the financial statements with respect to end-of-service and post-retirement liabilities amounted to $367.5 million, which included $308 million for ASHI, $33 million for unused annual leave and $26.5 million for repatriation benefits.

39. As indicated previously, UNHCR disclosed these liabilities on the face of the financial statements as expenses in statement I of income and expenditure and as liabilities in statement II of assets, liabilities, reserves and fund balances. However, this adjustment was made without the simultaneous implementation of appropriate funding, resulting in a deficit of $382 million and a negative fund and reserve balance of $178 million.

40. The Board noted that during the examination of the Secretary-General's report on the question of the liabilities and proposed funding for ASHI, the Advisory Committee on Administrative and Budgetary Questions considered the transfer of unencumbered balances and savings to entirely alternate uses an inappropriate financial management practice (A/61/791, para 12).

41. The Board also noted that UNHCR could not use the available funds if their usage was specifically restricted under the Financial Rules for the Voluntary Funds Administered by the Office and if those rules did not contain any provisions concerning funding the termination benefit fund.

42. Table II.4 illustrates that even if UNHCR decided to use the unearmarked funds for the after-service benefits, they would not be sufficient.

Table II.4
Available fund balances
(Thousands of United States dollars)

Elements	*Earmarked funds*	*Unearmarked funds*	*Total*
Working Capital and Guarantee Fund	—	50 000	50 000
Annual Programme Fund	22 117	40 013	62 130
United Nations Regular Budget Fund	—	—	—
Supplementary Programme Fund	48 586	—	48 586
Junior Professional Officer Fund	7 211	—	7 211
Medical Insurance Plan	28 080	—	28 080
Total	**105 994**	**90 013**	**196 007**
Percentage	**54**	**46**	**100**

Source: UNHCR annex to statement I.

43. **The Board recommends that UNHCR urgently set up specific funding to balance the impact of accrued after-service liabilities, notably for health insurance.**

44. UNHCR replied that it intended to be guided by the approach that the United Nations would take to address the funding liabilities related to end-of-service and post-retirement benefits.

5. After-service health insurance liabilities

45. As requested by the General Assembly in its resolution 61/264, the Board has validated the ASHI liabilities disclosed in the financial statements. This was achieved through external actuarial valuation and the Board's own procedures. As at 31 December 2007, ASHI liabilities evaluated by the actuary and disclosed in the UNHCR financial statements totalled $308 million.

6. Progress towards the implementation of the International Public Sector Accounting Standards

46. Pursuant to General Assembly resolution 61/233 and following the observations made by the Advisory Committee on Administrative and Budgetary Questions in its report (A/61/350), the Board reviewed the preparation of the implementation of IPSAS as well as of Enterprise Resource Planning systems. The Advisory Committee had pointed out that the latter systems should be designed to take full account of IPSAS.

47. The Board noted that UNHCR had a draft plan to implement IPSAS and examined under what conditions and according to what procedures the plan had been prepared. Its examination also included a review of the content of the plan, the place and role of the main stakeholders and the work scheduled in 2008 and 2009 with regard to the legal, organizational, budgetary, financial and technical aspects.

48. The draft plan was based on three major stakeholders, under the responsibility of the Deputy High Commissioner: the steering committee, the technical committee, which supervises the activities of five working groups, and the project coordinator.

49. At the time of the audit (March 2008), the plan had not still been formally adopted. In the absence of an official decision, the key players in charge had not yet been appointed and the composition of the different bodies (committee, working groups etc.) had not been determined. Consequently, the working groups that succeeded the study groups set up in 2006 worked without a solid mandate. Moreover, some of them had not complied with the deadlines for the issue of their reports.

50. UNHCR informed the Board that the draft plan for the adoptino of IPSAS had been finalized on 23 April and approved by the Deputy High Commissioner on 11 June 2008. Members of the Steering Committee, the Business Owners' Committee and the various working groups could now be duly informed. There was one Senior Finance Officer post dedicated to IPSAS adoption and the post had been filled.

51. The total cost for the implementation of IPSAS was estimated at $3.2 million for the period 2007-2009. This amount took into account training, consulting, personnel, software changes and logistical costs. However, the estimate will need review.

52. **The Board recommends that UNHCR regularly update the IPSAS adoption plan and the related budget.**

7. Voluntary contributions

Contributions receivable

53. Contributions receivable amounted to $67.3 million as at 31 December 2007. Note 2 (f) to the financial statements sets the accounting policy regarding voluntary contributions:

> "Pledges from Governments are fully recognized as income at the time of acceptance of the pledge ... In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations with established repute is recognized as income at the time the pledge is accepted."

54. UNHCR applied the prudence principle specific to Governments to other legal entities. Pledges from Spanish regional authorities, associations, foundations or even private donors were allocated by UNHCR as government contributions and recorded for their full value. Several similar cases were noted for Italy. In the case of Spain, UNHCR specified that all pledges from local authorities (region and municipality) had been allocated as pledges from the Government of Spain, at the request of the Government.

55. Had the UNHCR applied its own accounting rules to non-governmental donors, voluntary contributions receivable would have been reduced by $2.6 million in the 2007 financial statements for pledges made during the financial year.

56. However, paragraph 34 of the United Nations system accounting standards provides that voluntary contributions formally pledged should be recognized without any distinction between governmental and non-governmental organizations (NGOs). It adds that provision may be made as appropriate where the collection of the income so recognized is considered doubtful. The Board is therefore of the view that UNHCR should review its accounting policy regarding the recognition of voluntary contributions as disclosed in note 2 (f) to the financial statements and consider making provisions when appropriate.

57. **The Board recommends that UNHCR review its accounting policy regarding the recognition of voluntary contributions as disclosed in note 2 (f) to the financial statements in order to bring it in line with paragraph 34 of the United Nations system accounting standards.**

8. Treasury management

Closing of bank accounts

58. In its previous report, A/62/5/Add.5, the Board recommended, in paragraph 44, that UNHCR periodically update the status of its bank accounts and, in paragraph 46, that it improve the effectiveness of communications between the Finance Section and the Treasury Section with regard to the closing of field office bank accounts.

59. The Board had noted that the procedure concerning the closing of field office bank accounts was not managed properly as certain unused accounts or other accounts that were in fact closed remained active in the UNHCR accounting system. This suggested that there was a lack of effective communication between the Finance Section and the Treasury. The closing of field office bank accounts was handled by the Treasury Section, whereas the reconciliation was the responsibility of the Finance Section. The Finance Section had indicated that the distribution of duties between itself and the Treasury would be reviewed when the treasury management system was implemented.

60. As at 31 December 2007, UNHCR recorded 504 cash accounts in its trial balance, 414 current and savings accounts and 90 petty cash accounts.

61. UNHCR financial rule 4.1.1.8 states:

> "When a bank account is no longer required or if it has been inactive for more than six months Field Offices should make a request to Treasury to close it. There should be no outstanding cheques on the account when it is closed and a statement confirming a nil balance should be obtained from the bank."

62. The Board observed that four bank accounts opened in the first semester of 2007 had not been used by UNHCR field offices until 31 December 2007. The four accounts should have been closed.

63. The examination of the trial balance for the period ended 31 December 2007 revealed that 20 old bank accounts had remained inactive in 2006 and 2007. The 20 accounts, the total of which represented $124,933 should also have been closed in compliance with UNHCR financial rule 4.1.1.8.

64. These findings highlight the need for closer collaboration between the Finance and Treasury Sections to ensure efficient internal control over the operations of bank accounts.

65. **UNHCR agreed with the Board's reiterated recommendation that it monitor the closing of bank accounts and implement controls to ensure the effective oversight of field office bank accounts.**

Recording of the loss of cash

66. Loss-of-cash accounts in the general ledger included amounts totalling $85,876 that were completely unrelated to the loss of cash. These erroneous entries revealed a control weakness with regard to the Management Systems Renewal Project: staff from the Treasury Section were able to input these entries into the write-off account, which was supposed normally to be used only by the Finance Section.

67. **The Board recommends that UNHCR address the control weakness related to the Management Systems Renewal Project system's entry access to the write-off account so that only authorized staff from the Finance Section can record entries in it.**

Petty cash accounts

68. In paragraph 54 of its previous report, the Board recommended that UNHCR introduce controls to avoid abnormal negative balances in petty cash accounts. As at 31 December 2007, there were 90 petty cash accounts with non-zero balances amounting to $589,374. The examination of the 2007 trial balance showed that 14 petty cash accounts had a negative balance amounting to $62,446. In 2006, this applied to 19 petty cash accounts amounting to $27,011. Most of these negative balances resulted from erroneous conversions of local currencies or from errors in accounting records.

69. **UNHCR agreed with the Board's reiterated recommendation that it implement controls to avoid negative balances in petty cash accounts.**

9. Procurement and contract management

70. Goods and services are procured to support UNHCR operations. Procurement functions include all actions necessary for the acquisition, by purchase or lease, of property, including products and real property, and of services, including projects.

71. Up until 2006, the regional office in the United Republic of Tanzania established two procurement plans per year. In 2007, for the first time, a plan covering the entire year was drawn up.

72. In July 2007, the Board checked the accuracy of the procurement planning of the office in the United Republic of Tanzania by comparing the forecast for computer consumables with the purchase orders. Subject to potential bias due to the exchange rate, actual purchases in 2006 were 1.8 times higher than the forecast. Furthermore, although the 2006 plan specified a 25 per cent reduction in the purchase of consumables, actual purchases rose by 28 per cent compared with 2005. At the time of the field audit in July 2007, mid-year purchases had already exceeded the 2007 forecast.

73. **UNHCR agreed with the Board's recommendation that it should ensure that field offices better align procurement planning with actual requirements.**

10. Non-expendable property

74. According to note 2 (o) to the UNHCR financial statements, non-expendable property is products or material with an original purchase price equal to or greater than $1,500 and a serviceable life equal to or greater than five years, as well as all special items with a minimum value of $100. According to note 15 to the financial statements, as at 31 December 2007 the acquisition value of non-expendable UNHCR property amounted to $330.2 million and its net value to $96.5 million compared respectively with $363.8 million and $95.8 million as at 31 December 2006.

75. The Board checked these amounts by adding the entry values for the financial year to the transactions recorded in 2007: addition of the purchases recorded in the non-expendable property database, deduction of the assets disposed of and correction of errors corresponding to items recorded twice or excessive valuations. The Board noted a negative difference of $2.2 million between the acquisition value of non-expendable property as at 31 December 2007 and the value mentioned in note 15 of the financial statements ($328 million instead of $330.2 million). As at 31 December 2007, the net value of those assets was $118.2 million instead of $96.5 million, or a positive difference of $21.6 million. Table II.5 explains how the Board determined these differences.

Table II.5
Variations in the value of non-expendable property
(In United States dollars)

	Purchase price	*Net value*
Acquisition value as at 31 December 2006 (according to UNHCR)	363 821 749	95 833 733
2007 purchases reported in the database	19 628 446	17 461 806
Previous purchases recorded in 2007	12 478 135	11 657 849
Correction of errors (+)	8 235 722	9 180 662
Subtotal (I)	**404 164 052**	**134 134 050**
Disposals	28 350 923	3 120 866
Previous disposals recorded in 2007	12 538 356	1 978 351
Correction of errors (−)	—	—
Value	30 472 205	9 664 667

	Purchase price	*Net value*
Duplicates	4 775 726	1 146 448
Subtotal (II)	**76 137 210**	**15 910 332**
Recalculated acquisition value (I-II)	328 026 842	118 223 718
Value indicated in note 15	330 244 641	96 564 832
Difference	**(2 217 799)**	**21 658 886**

Source: UNHCR and note 15 of the financial statements.

76. For the amounts presented in note 15 to the financial statements or those recalculated by the Board, the total value of non-expendable property as at the end of the 2007 financial year was lower than at the end of the previous financial year.

77. This decrease did not mean that the amount of non-expendable property held had decreased; instead it illustrated the effort made by UNHCR to continue correcting incorrect data from its non-expendable property database, as recommended by the Board during the previous audits, which had highlighted significant deficiencies in the previous system (duplication, incorrect data entries and inconsistencies in the depreciation rate applied).

78. As illustrated in table II.5, in 2007 assets with a total purchase price of $28.3 million and with a depreciated value of $3.1 million were excluded from the database following the re-examination of their status (loss, donation and sale). Other assets, with an acquisition value of $12.5 million and net value of $1.9 million, were disposed of during previous years, but these decisions only affected the database in 2007.

79. UNHCR also corrected errors relating to duplications and overstated amounts. The total amount of these negative corrections made it possible to reduce the acquisition value and depreciated value by $35.2 million and $10.8 million, respectively, as shown in table II.5 (correction of errors in –). Positive corrections altered the values by $8.2 million and $9.1 million, respectively, (corrections of errors in +).

80. These corrections were made possible by the migration of all UNHCR field offices to the Management System Renewal Project, a software system that improves data compilation and monitoring. However, the limited number of staff posted to the Asset Management Unit and the insufficient training of field agents constituted obstacles to the continuation of the clean-up process.

81. UNHCR agreed with the Board's recommendation that it allocate adequate resources to complete the clean-up of its assets database.

82. Purchases of non-expendable property are recorded in the accounts at the time of the order, in compliance with paragraph 39 of the United Nations system accounting standards. However, they are only entered into the non-expendable property database at the time of receipt. As a result, there is a gap between purchased assets and inventoried assets.

83. The reconciliation between 2007 purchases of non-expendable property, which according to the trial balance amounted to $22.8 million, and the amounts recorded in the database, that is, $19.6 million, revealed a difference of $3.2 million.

84. **UNHCR agreed with the Board's recommendation that it periodically reconcile the amounts shown in the database for assets purchased with those shown in the general ledger.**

11. Expendable property

85. Extrapolating from note 2 (o) to the UNHCR financial statements, expendable property is products and material with an original purchase price of less than $1,500 and a serviceable life of less than five years.

86. In order to complete its mission, UNHCR holds items destined for distribution to the refugees and which, due to their characteristics, belong to the expendable property category. As at 21 March 2008, the value of expendable property amounted to $1.090 billion.

87. In the choice and application of accounting policy, paragraph 5 of the United Nations system accounting standards advocates prudence, substance over form and materiality. In addition, paragraph 49 provides that the value of inventories (other than non-expendable equipment, furniture and motor vehicles) should be disclosed at the end of the financial year in the financial statements.

88. The Board noted that the value of expendable property was not indicated in the financial statements, although there was a very high stock value. UNHCR considered that there was no requirement under the United Nations system accounting standards to make such disclosure and that policies regarding the issue fell within the scope of IPSAS. However the Board was of the view that the disclosure in the financial statements of the value of unused expendable property at the end of the financial year was provided for by the system accounting standards and should be implemented without any delay.

89. **The Board recommends that UNHCR disclose in its financial statements the value of expendable property unused at the end of the financial year.**

12. Human resource management

90. The UNHCR payroll rose from $148.6 million to $226.8 million between 2003 and 2007, or a 52.6 per cent increase over five financial years, while in comparison the number of staff grew by 28.1 per cent over the same period.

91. Other staff costs (family and education allowances, risk premiums, mobility allowance, social security contributions, housing allowance, travel and relocation expenses and so on) increased from nearly $100 million to $138 million over the same period.

92. Total staff costs increased from $247.9 million in 2003 to $364.9 million in 2007, or 47.9 per cent in five years. These expenses represented 25.8 per cent of total UNHCR expenditure in 2003 and 27 per cent in 2007, as reflected in table II.6.

Table II.6
Staff costs, 2003-2007
(Thousands of United States dollars)

Expense item	*2003*	*2004*	*2005*	*2006*	*2007*
Professional and General Service staff	148 624	176 968	207 334	227 415	226 850
Other charges	99 342	112 842	127 327	139 995	138 097
Total staff costs	**247 966**	**289 810**	**334 662**	**367 411**	**364 947**
Total UNHCR expenditure	**960 104**	**1 064 712**	**1 144 688**	**1 104 284**	**1 352 490**

Source: Office of the United Nations High Commissioner for Refugees.

93. Payroll costs increased faster than staff numbers, owing to several factors, in particular the rise in management positions, which is discussed next.

Staff evolution

94. Between 2003 and 2007 the number of international Professionals rose from 1,582 to 1,852, a 17 per cent increase. Several reasons explained the increase:

(a) The integration of some of the "personnel on projects" between 2003 and 2005. During that period staff numbers rose by 1,245, a 28.5 per cent increase;

(b) The decision implemented on 1 January 2000 to standardize indefinite contracts for locally recruited personnel or international personnel. The objective of this standardization was to simplify administrative procedures and reinforce job appeal. However, it was implemented without any counter or support measures and contributed to a considerable extent to the high number of staff without an assignment. The possibility of new indefinite contracts was suspended in 2003.

95. As a consequence of the policy designed to integrate personnel thus far employed on projects and to standardize indefinite contracts, the number of middle management (levels FS-4 and FS-5, P-2 and P-3) and senior management (P-4 to D-1 levels) positions increased considerably between 2004 and 2006. Thus, P-1 and P-2 staff rose from 76 in 2003 to 117 in 2004, 167 in 2005 and 184 in 2006. The number of P-3 staff members rose from 511 in 2004 to 571 in 2005, reaching 602 in 2006 then decreasing to 575 in 2007. The number of P-4 level staff also increased, with 426 staff members in 2004, 456 in 2005, 475 in 2006 and 494 in 2007, as illustrated in table II.7.

Table II.7
Posts and staff, 2003-2007[a]

	2003		2004		2005		2006		2007	
Level	*Posts*	*Staff*	*Posts*	*Staff*	*Posts*	*Staff*	*Posts*	*Staff*	*Posts*	*Staff*
USG/ASG	3	3	3	3	4	2	4	4	4	4
D-2	17	11	18	15	18	16	16	13	18	18
D-1	70	70	64	71	69	69	71	75	73	94
P-5	168	189	157	205	164	208	174	203	156	205
P-4	397	417	368	426	412	456	452	475	431	494
P-3	474	506	442	511	533	571	582	602	490	575
P-1 and P-2	43	76	75	117	117	167	136	184	99	147
FS-4, FS-5 and National Officers	323	310	309	311	332	323	368	291	371	315
Subtotal, managers	**1 495**	**1 582**	**1 436**	**1 659**	**1 649**	**1 812**	**1 803**	**1 847**	**1 642**	**1 852**
GS	3 006	2 776	2 964	3 337	3 880	3 791	4 085	3 988	3 602	3 734
Total	**4 501**	**4 358**	**4 400**	**4 996**	**5 529**	**5 603**	**5 888**	**5 835**	**5 244**	**5 586**

Source: Office of the United Nations High Commissioner for Refugees.
[a] Posts: adopted budget; staff: actual permanent staff.

96. The reorganization of UNHCR international staffing has resulted in actual staffing exceeding authorized posts by 210.

97. **UNHCR agreed with the Board's recommendation that it reassess its staffing needs in order to ensure that actual staffing does not exceed the authorized numbers.**

Relocation to Budapest

98. To solve the recurring difficulties affecting the management of UNHCR personnel, notably the persistent gap between posts and staff numbers, the High Commissioner implemented a staff and post reduction strategy by means of the reorganization of head office services by 2008.

99. The reorganization of central management and administration services, located in the organization's headquarters in Geneva, consisted of transferring part of human resource management (77 staff members for the sections in charge of personnel administration and payroll services, plus 12 staff members from the section in charge of recruitment and postings) and part of financial and resource management (29 staff members for financial services) to Budapest in 2008.

100. A feasibility study of the out-posting strategy was conducted in 2007, including a detailed cost-benefit analysis. UNHCR was committed to constantly evaluating the situation.

101. **The Board recommends that UNHCR conduct an ex post evaluation of the relocation to Budapest to measure compliance with the objectives defined in terms of overall savings and efficiency of the new organization.**

Staff in between assignments

102. The Advisory Committee on Administrative and Budgetary Questions had asked the Board for updated data on the situation of staff in between assignments (A/60/387, para. 9). The situation regarding such personnel is summarized in table II.8.

Table II.8
Number of staff in between assignments, 2003-2007

Level	*2003*	*2004*	*2005*	*2006*	*2007*
D-1	7	3	5	5	3
P-5	32	24	24	30	37
P-4	75	36	47	67	60
P-3	58	84	33	51	50
P-2	15	3	4	9	22
Total	**187**	**150**	**113**	**162**	**172**

Source: Office of the United Nations High Commissioner for Refugees.

103. From 2003 to 2006, the number of international Professionals in between assignments decreased by 13 per cent (from 187 to 162), but increased by 10 per cent between 2006 and 2007. UNHCR indicated that, of the 172 staff in between assignments at the end of 2007, most of them had been in that situation for several months: 27 staff for two years and 61 staff for one year. Seven staff members had been in between assignments for three years and two for four years.

104. Of the 172 staff in between assignments as at 31 December 2007, UNHCR indicated that 123 staff had had a temporary assignment during the year. The average time in between assignments, according to the information provided by UNHCR, had been six months over the past three years.

105. In the absence of a cost-accounting system, the cost of staff in between assignments was difficult to assess, since their salaries included other expenses (travel costs, etc.).

106. **UNHCR agreed with the Board's recommendation that it should carry out systematic and accurate budgetary monitoring of the budgetary costs of staff in between assignments, taking into account remuneration as well as benefits and allowances.**

107. The figures indicated in table II.8, provided by the Division of Human Resources Management, represent permanent staff without a standard-length assignment, regardless of whether or not they worked temporarily.

108. The Division of Financial and Administrative Management monitored the cost of not-working staff members, whether they had no standard-length assignment or whether they had not yet been posted to one. The account relating to not-working staff highlighted a strong cost increase in 2006 and more so in 2007 ($8.6 million in 2003, $11.8 million in 2004, $9.8 million in 2005, $13.3 million in 2006 and $21.4 million in 2007).

109. As the number of people without an assignment was almost stable in 2007 compared with 2006, the increase in costs on this item required an in-depth internal review.

110. **UNHCR agreed with the Board's recommendation that it carry out an in-depth review as to the reasons for the 2007 increase in the budgetary cost of staff in between assignments.**

13. Programme and project management

111. UNHCR implements the operations under its mandate through a vast array of partners: United Nations bodies and other international organizations as part of bilateral partnerships, NGOs, universities and research institutes, eminent personalities, regional organizations, members of parliaments, governmental services, the private sector, refugees and host communities.

112. In 2007, 834 partners were entrusted with subprojects, representing over $431.7 million, that is, nearly 32 per cent of UNHCR expenditure, which amounted to $1.352 billion. In 2006, the funds disbursed to implementing partners amounted to $315.3 million, that is, 28.5 per cent of UNHCR expenditure.

Supporting documents for implementing partners' expenditure

113. As at 31 December 2007, the expenditures recognized by UNHCR implementing partners through subproject monitoring reports amounted to $329.6 million, compared with $204.8 million at the end of the 2006 financial year. The difference between the sums paid and the amounts shown in subproject monitoring reports decreased from $110.5 million in 2006 to $102 million in 2007. While 33.9 per cent of the funds paid to implementing partners had not been recognized as at the 2006 year-end closing, that percentage dropped to 23.7 per cent in 2007. The decrease reflected the effort made by UNHCR to accelerate the submission of subproject monitoring reports even though disbursements had increased.

114. UNHCR explained that, in accordance with its internal rules, most of the final subproject monitoring reports were received by mid-February of the following year but that their verification and recording in the accounting system of implementing partners required additional time. UNHCR committed itself to ensuring that unjustified balances for 2007 would be significantly reduced within the next months of April, May and June. As at 25 June 2008, UNHCR indicated that the amount of 2007 disbursements to implementing partners supported by subproject monitoring reports amounted to $387.8 million (89.8 per cent of disbursements to implementing partners, or 97 per cent of disbursements excluding extended projects).

Monitoring of outstanding advances

115. In the absence of receivable and payable accounts relating to outstanding advances in UNHCR records, "X21" balances make it possible to monitor the situation of each subproject and/or each partner from a financial and accounting perspective.

116. Table II.9 shows the status of X21 balances as at 31 December 2007 compared with those at the end of the three previous years.

Table II.9
Outstanding advances, 2004-2007
(United States dollars)

	2004	*2005*	*2006*	*2007*
Installments	350 196 260	340 091 176	325 334 515	431 768 081
Implementing partner reports	(334 650 490)	(326 635 955)	(311 598 275)	(329 696 650)
Refunds	(11 076 475)	(9 291 587)	(9 598 112)	—
Adjustments	185 695	156 379	359 729	—
Cancellations	(4 357 145)	(2 749 633)	(1 683 668)	—
Balance	**297 845**	**1 570 381**	**2 814 189**	**102 071 432**

Source: Office of the United Nations High Commissioner for Refugees.

117. As at 31 December 2007, the projects created in 2004 still presented outstanding advances of $297,845, while those created in 2005 showed a balance of $1,570,381 and those of 2006 a balance of $2,814,189. Compared with the overall amounts at stake, these sums remained minimal, with the exception of 2007, as they represented less than 1 per cent of 2007 disbursements. However, the Board believes that the persistence of long-outstanding advances is not advisable without a specific explanation.

118. **UNHCR agreed with the Board's recommendation that it address the long-outstanding advances.**

Audit certificates

119. UNHCR requires its implementing partners to supply audit certificates, issued by independent external auditors, for their local operations funded by UNHCR. Until 2006, those certificates had to be issued within six months of the final liquidation date of the subproject concerned. For operations financed in 2007 onwards, this period was reduced to three months.

120. In 2007, the Board recommended that UNHCR significantly increase the proportion of audit certificates received in respect of implementing partners' expenditure, continue to improve their statistical monitoring and determine the overall impact of qualified audit certificates on its financial position, reporting that impact in its financial statements, as required. This recommendation had been previously made in 2006.

121. Audit certificates were due by 30 April 2008 in respect of $309 million of expenditure by implementing partners in 2007 (where agreements with implementing partners are below thresholds, the implementing partners are not required to submit certificates). As at 25 June 2008, 352 certificates had been received, representing $150.5 million, or 49 per cent, of the total 2007 amounts due. As at 22 June 2007, 24 audit certificates had been received, representing $8 million or 3 per cent of the total amount. As at 25 June 2008, the audit certificates contained qualified opinion in respect of $14.9 million, or 4.8 per cent of the amount subject to certification. As at 22 June 2007, the qualified opinion amounted to $5.4 million and 2 per cent of the total value.

122. This increase resulted from the introduction of the reduced timetable for audit certification and demonstrated that UNHCR had made a successful start in implementing the Board's recommendation.

123. **The Board recommends that UNHCR pursue its effort to further improve the rate of audit certificates for the expenditure incurred by its implementing partners.**

124. The Board examined a sample of 14 audit certificates issued in 2007, made up of 9 audit certificates with qualified opinions and 5 unqualified certificates. The Board noted the low quality of the certificates. None of them indicated the overall scope of the audit work. In addition, none of the reports included the breakdown of the scope of auditing work for each account along with the number of the inconsistencies identified. The reports only contained indications on the inconsistencies noted and never resulted in a formal adjustment request or detailed recommendation.

125. More generally, the formal aspect of the reports varied significantly depending on the firm involved, owing in no small part to the very succinct nature of the UNHCR guidelines with regard to the format of reporting. As an illustration, the size of the reports ranged from 3 to 103 pages in the sample examined.

126. **UNHCR agreed with the Board's recommendation that it should provide a standardized template to local offices to ensure that audit certificates were in conformity with reporting standards.**

127. UNHCR could not provide the Board with a summary statement of the projects subject to qualified opinions together with the reasons for those qualified opinions, the amounts involved and the analysis of the impact of the opinions on the financial statements.

128. None of the inconsistencies noted in the certificates, whether or not they led to qualified opinions, was adjusted for by UNHCR. For example, the firm appointed by the field office to audit the expenditure incurred as part of a project implemented by an NGO in Angola, which amounted to $502,928, had issued a qualified opinion in 2007 on $95,940 because of the lack of evidence for locally recruited staff costs. That qualified opinion should have led the administration to check the accuracy of the finding and potentially make an adjustment in the accounts.

129. UNHCR agreed in principle that audit certificates reflecting a qualified audit opinion could entail accounting adjustments, if it was established that the implementing partner owed money to UNHCR. This assessment was made, inter alia, through discussions and negotiations between the field and the implementing partner, with further advice provided by the relevant regional bureau, the Financial Control Section, the NGO Unit and the audit firms. Such assessments required time and could not be the subject of an automatic application. If justified, UNHCR committed itself to making adjustments to prior-year expenditure during the fiscal year 2008.

130. **UNHCR agreed with the Board's recommendation that it conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the 2008 financial statements.**

Non-compliance with audit thresholds

131. UNHCR regulations state that the thresholds requiring the implementation of an audit should be applied globally for the same NGO in the same country. In that respect, annex 8.8 to chapter 4 of *UNHCR Manual* state that an audit certificate for each subproject or group of subprojects for the same NGO is required for projects with an overall budgetary value (of $100,000 for national NGOs and $300,000 for international NGOs). IOM004/2007 stresses this point in paragraph 14:

> "When a Government partner or national [international] NGO implements two or more subprojects with a value of less than $100,000 [$300,000] each but the overall budgetary value of the two or more subprojects is equal to or greater than $100,000 [$300,000], an audit certificate must be obtained."

132. This rule was not systematically applied, regardless of the financial year considered or the nature of the implementing partner. The Management Systems Renewal Project databases have made it possible to identify all the projects that, taken individually, had a budget lower than the audit threshold but, integrated into all the projects carried out by the implementing partners, exceeded this threshold. Thus, 41 subprojects were affected in 2004, 24 in 2005, 70 in 2006 and 130 in 2007.

133. **UNHCR agreed with the Board's recommendation that it should ensure that all the projects that individually or collectively exceed the audit threshold are effectively subject to an audit.**

Project implementation in the United Republic of Tanzania

134. During financial years 2005 to 2007, the regional UNHCR office in the United Republic of Tanzania implemented 10 projects each year on average, for an average annual amount of $9.5 million.

135. The subprojects generally contained an accurate description of the projects, allocated budget, expected workload and financial details, including a schedule of disbursements. While the overall quality of the agreements should be pointed out, the Board also noted that the agreements never attached a list of equipment made available or directly financed by UNHCR nor did they specify the location of the equipment identified.

136. **UNHCR agreed with the Board's recommendation that it include in its agreements signed with implementing partners, every time it is feasible, a list of equipment made available to them and that the local UNHCR office regularly update that list.**

14. Internal audit findings

137. In 2007, OIOS conducted audits of UNHCR activities in Argentina, Armenia, Brazil, Burundi, Chad, Colombia, Côte d'Ivoire, the Czech Republic, the Democratic Republic of the Congo, Guinea, Jordan (for Iraq), Kenya, Lebanon, Mozambique, the Philippines, the Russian Federation, the Sudan and the Syrian Arab Republic. OIOS also audited the activities of the Asset Management Board and official business travel.

138. Among the main findings contained in the OIOS reports were the following:

(a) Despite the efforts made in developing performance indicators, the results of numerous projects could not be quantified or measured;

(b) Certain implementing partners incurred ineligible expenses or failed to comply with UNHCR procurement rules;

(c) Consultants and United Nations Volunteers were recruited to perform administrative or supervisory tasks, which is contrary to UNHCR rules;

(d) The Director of a field office had not been informed of fraudulent purchase cases although he was ultimately responsible for following up on fraud cases;

(e) Certain premises were too big in view of the number of active staff members;

(f) In one of the offices, numerous non-expendable properties had been lost, which required the correction of the asset database as well as a comprehensive physical inventory;

(g) Several field offices did not fully comply with the minimum operating security standards.

139. Some of these findings are similar to those contained in the present report in the relevant sections and they explain the Board's concerns in those areas.

15. Write-offs and disposals

140. The administration informed the Board, in accordance with regulation 6.4 of the Financial Regulations and Rules of the United Nations and article 10.6 of the Financial Rules for the Voluntary Funds Administered by the High Commissioner, that expendable and non-expendable property written off amounted to $3,106,205, compared with $755,004 for 2006, that is, a 311 per cent increase, which was due for the most part to inventory clean-up operations. As stipulated in the financial rules, receivables were also written off, amounting to $488,951, compared with $275,989 for 2006, that is, a 77 per cent increase.

16. Ex gratia payments

141. In accordance with regulation 5.11 of the Financial Regulations and Rules of the United Nations and article 10.5 of the Financial Rules for the Voluntary Funds Administered by the High Commissioner, the administration indicated that UNHCR had made no ex gratia payments in 2007.

17. Cases of fraud and presumptive fraud

142. In accordance with the Financial Regulations and Rules of the United Nations, the administration reported 18 cases of fraud or presumptive fraud to the Board for the year ended 31 December 2007. These cases led to investigations conducted by the Office of the Inspector General of UNHCR. In 2006, UNHCR had reported 14 cases of fraud or presumptive fraud.

143. Fraud allegation cases were divided into three categories: the cases sent to the Human Resources Division and processed by that Division in 2007 (10 cases); the cases sent to the Division in 2007 that it had not yet finished processing (5 cases);

the cases sent to the Division in 2006 that were not included in the 2006 report (3 cases):

(a) A locally recruited staff member was suspected of abusing his authority by obtaining loans, gifts and services;

(b) A locally recruited staff member obtained a false medical certificate to justify his absence from 1 August 2006 to 29 September 2006;

(c) Two locally recruited staff members stole over 6,000 plastic covers and a printer;

(d) An international Professional was suspected of misconduct by obtaining monthly repayments of rental advances;

(e) A locally recruited staff member stole UNHCR ink cartridges, which he sold for a profit, extorted funds and harassed UNHCR partners;

(f) A locally recruited staff member had embezzled UNHCR funds from January 2005 to February 2007 and admitted to making several unauthorized withdrawals at the expense of UNHCR;

(g) A locally recruited staff member gave false career information to the United Nations and on his curriculum vitae;

(h) A voluntary interpreter carried out transactions for his own benefit;

(i) A UNHCR staff member produced forged hotel receipts as part of a medical evacuation in order to obtain 100 per cent of the daily subsistence allowance rate;

(j) A locally recruited staff member was involved in irregular banking transactions;

(k) A locally recruited staff member stole plastic covers;

(l) A locally recruited staff member produced a forged medical bill in exchange for a salary advance;

(m) Two locally recruited staff members were involved in the fraudulent payment of subsidies relating to refugee repatriation operations;

(n) A locally recruited staff member was reimbursed medical costs based on forged invoices and forged receipts with regard to medical treatment he had not received;

(o) A locally recruited staff member was reimbursed medical costs based on false information;

(p) A locally recruited staff member was suspected of having submitted a possible fraudulent claim to the Medical Insurance Plan.

C. Acknowledgement

144. The Board of Auditors wishes to thank the United Nations High Commissioner for Refugees and his staff for the cooperation and assistance they provided to the Board's team.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors, Lead Auditor

(*Signed*) Reynaldo A. **Villar**
Chairman, Philippine Commission on Audit

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa

30 June 2008

Annex

Analysis of the status of implementation of the Board's recommendations for the year ended 31 December 2006

	Subject	*Paragraph reference*[a]	*First reported*	*Fully implemented*	*Partially implemented*	*Not implemented*
1.	Staff in between assignments	14	2005		×	
2.	Treasury risk management	35	2005		×	
3.	Foreign exchange risk exposure	40	2005		×	
4.	Due date and payment of contributions	42	2005		×	
5.	Updating the status of bank accounts	44	2006			×
6.	Communication between the Finance and Treasury Sections	46	2006		×	
7.	Full reconciliation of bank accounts	51	2006			×
8.	Negative balances in petty cash accounts	54	2006			×
9.	Submission of subproject monitoring reports	57	2005	×		
10.	Audit certificates received	60	2004		×	
11.	Assurance on the reported use of funds	62	2006		×	
12.	Integration of all subprojects into the Management Systems Renewed Project (MSRP) database	65	2003		×	
13.	Addressing discrepancies between MSRP and Livelink	67	2005		×	
14.	Expenditures to the Uganda Office	71	2006		×	
15.	Monitoring of subprojects	74	2006		×	
16.	Ensuring the validity of unliquidated obligations	78	2006		×	
17.	Clean-up of the assets database	82	2005		×	
18.	Reconciliation of purchases in accounts and in the database	85	2005		×	
19.	Reconciliation of physical inventory and database	87	2005		×	
20.	Timely annual inventory	89	2005		×	
21.	Timely write-offs	92	2005	×		
22.	Reporting decisions made by assets boards	94	2005		×	
23.	Shortening time for write-off approvals	96	2005		×	
24.	Recording accrued interests in appropriate accounts	98	2006		×	
25.	Cash-management policy	101	2006	×		
26.	Briefing kits	106	2006		×	
27.	Recruitment of a Deputy High Commissioner and Assistant High Commissioners	108	2006	×		
28.	Completion of performance appraisal reports of all staff members	110	2006	×		
29.	Filling vacant posts	115	2006	×		
30.	Reviewing the validity of external standby agreements	120	2006		×	
31.	Assessing the efficiency of emergency procedures	122	2006	×		
32.	Clarifying the issue of project personnel	126	2006		×	

	Subject	*Paragraph reference*[a]	*First reported*	*Fully implemented*	*Partially implemented*	*Not implemented*
33.	Reducing the time for approval of country assessments	130	2006		×	
34.	Stocks in Dubai	132	2006	×		
35.	Bringing stocks in line with required level	134	2006	×		
36.	Ensuring compliance with the minimum operating security standards and the minimum operating residential security standards	138	2006		×	
37.	Accuracy of demographic estimates	142	2006	×		
38.	Conflict-of-interest policies	149	2006	×		
	Total			**11**	**24**	**3**
	Percentage			**29**	**63**	**8**

[a] See *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5E* (A/62/5/Add.5), chap. II.

Chapter III
Audit opinion

We have audited the accompanying financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR), comprising statements I to III, tables I to V and the supporting notes and schedules for the year ended 31 December 2007. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the High Commissioner, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the United Nations High Commissioner for Refugees as at 31 December 2007, and the results of its operations and its cash flows for the period then ended, in accordance with the United Nations system accounting standards.

Furthermore, in our opinion, the transactions of the United Nations High Commissioner for Refugees that have come to our notice or that we have tested as part of out audit have, in all significant respects, been in accordance with the Financial Rules for the Voluntary Funds Administered by the United Nations High Commissioner for Refugees and legislative authority.

Without qualifying our opinions expressed above, we draw attention to the following matters:

(a) As disclosed in note 5 (a) (ii) to the financial statements, $431.7 million out of $1,352 million of 2007 UNHCR expenditure consisted of instalments provided to implementing partners. We rely on the project audit reports of the independent external auditors of these UNHCR implementing partners to obtain assurance on the corresponding expenditure. Audit certificates were due by 30 April 2008 in respect of $309 million of expenditure. While there has been improvement compared with the previous year, we are of the view that UNHCR needs to further improve the rate of submission of audit certificates to enable us to fully satisfy ourselves of the validity of expenditure incurred by implementing partners;

(b) Note 15 to the financial statements discloses the value of non-expendable property. This value relies on an asset-tracking system whose deficiencies were pointed out in our previous reports. While some progress has been achieved in compiling the inventory, not all the deficiencies have been remedied, as evidenced by the discrepancies between the movements recorded during the year ended 31 December 2007 and the value disclosed in note 15. In addition, the value of expendable property inventories was not disclosed either in the face of the financial statements or in the notes as required by the United Nations system accounting

standards. We are concerned about the impact of both these deficiencies on the accuracy of UNHCR's property disclosure;

(c) As a result of the provision made in the accounts for end-of-service liabilities, including after-health service insurance liabilities, the reserves and fund balances reflected a deficit of $178 million. This highlights the need for UNHCR to identify funding to discharge these liabilities as and when they are due.

In accordance with article VII of the Financial Regulations and Rules of the United Nations, we have also issued a long-form report on our audit of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors, Lead Auditor

(*Signed*) Reynaldo A. **Villar**
Chairman, Philippine Commission on Audit

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa

30 June 2008

Chapter IV

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees, which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, the Office of the United Nations High Commissioner for Refugees operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the financial statements in chapter V below, comprising statements I to III, schedules 1 to 5, annexes to statements I and II, an appendix and supporting notes, were prepared in accordance with the Financial Rules for the Voluntary Funds Administered by the High Commissioner (A/AC.96/503/Rev.8) and the United Nations system accounting standards. In management's opinion, the accompanying financial statements present fairly the financial position of the Office as at 31 December 2007, and the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(*Signed*) António **Guterres**
United Nations High Commissioner for Refugees

Certified:

(*Signed*) Colin G. **Mitchell**
Controller and Director,
Division of Financial and Administrative Management

Geneva
13 May 2008

Chapter V
Financial statements for the year ended 31 December 2007

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31 December 2007
(In thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programme Fund	Junior Professional Officers Fund Note 2 (d)	Staff Benefits Fund Note 2 (d)	Medical Insurance Plan Note 2 (d)	2007	2006
INCOME:										
Voluntary Contributions	Note 2 (f), Sch 1		924 005	37 043	332 752	11 518			1 305 318	1 110 881
Other/Miscellaneous Income										
Interest Income	Note 2 (g)	10 701						1 313	12 014	5 232
Currency-exchange adjustments	Note 2 (h)	6 102							6 102	23 703
Other/Miscellaneous Income	Note 2 (i)	351	5 272					4 910	10 533	11 456
TOTAL INCOME		**17 154**	**929 277**	**37 043**	**332 752**	**11 518**	**0**	**6 223**	**1 333 967**	**1 151 272**
EXPENDITURE:										
Expenditure	Note 2 (f)	1 564	969 267	37 043	326 138	9 566	6 610	2 302	1 352 490	1 104 284
TOTAL EXPENDITURE		**1 564**	**969 267**	**37 043**	**326 138**	**9 566**	**6 610**	**2 302**	**1 352 490**	**1 104 284**
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**15 590**	**(39 990)**	**0**	**6 614**	**1 952**	**(6 610)**	**3 921**	**(18 523)**	**46 988**
Adjustments to Prior Years' Contributions			(1 249)		(6 445)	(18)			(7 712)	(6 774)
Adjustments to Prior Years' Expenditure			7 829		3 493		(367 477)		(356 155)	6 926
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**15 590**	**(33 410)**	**0**	**3 662**	**1 934**	**(374 087)**	**3 921**	**(382 390)**	**47 139**
Cancellation of Prior Years' Obligations	Sch 5		7 186		1 946				9 132	14 729
Transfer Supplementary Programme to Annual Programme	Note 2 (d)		32 616		(32 616)					
Transfer to/from other funds	Note 4 (b)(c)(d)	(15 590)	(3 102)		20 192	(1 500)				
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		50 000	58 840		55 402	6 777		24 159	195 178	133 310
RESERVES AND FUND BALANCES, END OF YEAR		**50 000**	**62 130**	**0**	**48 586**	**7 211**	**(374 087)**	**28 080**	**(178 080)**	**195 178**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
As at 31 December 2007
(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Programmes Fund	Junior Professional Officers *Note 2 (d)*	Staff Benefits Fund *Note 2 (d), 16*	Medical Insurance Plan *Note 2 (d)*	2007	2006
ASSETS:										
Cash and term deposits	*Note 9*	48 399	149 717		67 349	7 211		28 080	300 756	225 287
Accounts receivable										
Voluntary contributions receivable	*Sch1,2 Note 10*		47 967	1 057	18 289				67 313	66 563
Due from United Nations agencies	*Note 12*		1 768						1 768	1 139
Due from implementing agencies, net	*Note 2(n), 6*		417						417	783
Other receivables	*Note 13*	1 057	28 110						29 167	22 652
Other assets	*Note 14*	544	1 501						2 045	13 122
TOTAL ASSETS		**50 000**	**229 480**	**1 057**	**85 638**	**7 211**	**0**	**28 080**	**401 466**	**329 545**
LIABILITIES:										
Contributions received in advance			57 049						57 049	33 352
Unliquidated obligations	*Sch 3,4,5*		71 032		37 007				108 039	84 154
Accounts payable	*Note 16, 17*		39 269	1 057	45		374 087		414 458	16 861
TOTAL LIABILITIES		**0**	**167 350**	**1 057**	**37 052**	**0**	**374 087**	**0**	**579 546**	**134 367**
RESERVES AND FUND BALANCES		**50 000**	**62 130**	**0**	**48 586**	**7 211**	**(374 087)**	**28 080**	**(178 080)**	**195 178**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**50 000**	**229 480**	**1 057**	**85 638**	**7 211**	**0**	**28 080**	**401 466**	**329 545**

STATEMENT OF CASH FLOWS
For the Year ended 31 December 2007
(in thousands of United States Dollars)

STATEMENT III

	Working Capital and Guarantee Fund	Annual Programme Fund	UN Regular Budget Fund	Supplementary Progarmmes Fund	Junior Professional Officers Fund *Note 2 (d)*	Staff Benefits Fund *Note 2 (d)*	Medical Insurance Plan *Note 2 (d)*	2007	2006
Cash Flows from Operating Activities									
Net excess (shortfall) of income over expenditure (Statement 1)	15 590	(33 409)		3 662	1 934	(374 087)	3 921	(8 303)	47 139
(Increase) decrease in contribution receivable		1 931	(282)	(2 570)	171			(750)	13 279
(Increase) decrease in other accounts receivable	(282)	(6 496)						(6 778)	1 055
(Increase) decrease in other assets	(544)	11 621						11 077	(8 404)
Increase (decrease) in contributions received in advance		23 698						23 698	23 254
Increase (decrease) in unliquidated obligations		2 697		21 187				23 885	2 694
Increase (decrease) in accounts payable		23 229	282			374 087		23 511	(1 798)
Less: Interest income	(10 701)						(1 313)	(12 013)	(5 232)
Currency-exchange adjustments	(6 103)							(6 103)	(23 703)
NET CASH FROM OPERATING ACTIVITIES	**(2 039)**	**23 270**	**0**	**22 279**	**2 105**	**0**	**2 608**	**48 223**	**48 287**
Cash flows from investing and financing Activities									
Interest income	10 701						1 313	12 013	5 232
Currency-exchange adjustments	6 103							6 103	23 703
NET CASH FROM INVESTING AND FINANCING	**16 803**	**0**	**0**	**0**	**0**	**0**	**1 313**	**18 116**	**28 935**
Cash flows from other sources									
Cancellation of prior years obligations		7 186		1 946				9 132	14 729
Transfer to (from) other funds	(15 590)	29 514		(12 423)	(1 500)				
NET CASH FROM OTHER SOURCES	**(15 590)**	**36 699**	**0**	**(10 477)**	**(1 500)**	**0**	**0**	**9 132**	**14 729**
Net Increase (decrease) in cash and term deposits	(826)	59 969		11 801	606		3 921	75 471	91 950
Cash and term deposits at beginning of year	49 225	89 748		55 548	6 605		24 159	225 286	133 335
CASH AND TERM DEPOSITS AT END OF YEAR	**48 399**	**149 717**	**0**	**67 349**	**7 211**	**0**	**28 080**	**300 756**	**225 286**

Contributions by Programme - All Funds
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
FIELD OPERATIONS				
AFRICA				
AFRICA OVERALL	**0**	**63 634**	**0**	**63 634**
WEST AFRICA				
WEST AFRICA OVERALL	0	12 096	0	12 096
BENIN	0	17	0	17
COTE D'IVOIRE	0	2 527	0	2 527
GAMBIA	0	42	0	42
GHANA	29	1 930	0	1 958
GUINEA	0	2 248	0	2 248
LIBERIA	989	18 156	905	20 050
NIGERIA	43	71	0	114
SENEGAL	0	42	0	42
SIERRA LEONE	0	2 391	0	2 391
WEST AFRICA	**1 060**	**39 518**	**905**	**41 484**
EAST AND HORN OF AFRICA				
EAST & HORN OF AFRICA OVERALL	0	20 159	0	20 159
DJIBOUTI	0	29	0	29
ERITREA	0	1 607	0	1 607
ETHIOPIA	0	8 983	0	8 983
KENYA	526	18 484	1 105	20 115
SOMALIA	0	5 774	0	5 774
SUDAN	0	11 013	0	11 013
UGANDA	418	9 068	306	9 792
EAST AND HORN OF AFRICA	**944**	**75 115**	**1 411**	**77 470**
CENTRAL AFRICA AND GREAT LAKES				
CENTRAL AFRICA & GREAT LAKES	0	29 639	0	29 639
COUNTRIES IN CENTRAL AFRICA	0	342	0	342
BURUNDI	1 063	25 172	568	26 803
CAMEROON	0	578	0	578
CENTRAL AFRICAN REPUBLIC	26	2 422	0	2 447
CHAD	2 341	58 142	771	61 254
THE REPUBLIC OF THE CONGO	0	1 162	0	1 162
DEMOCRATIC REP OF THE CONGO	448	8 926	0	9 373
GABON	0	233	0	233
RWANDA	0	2 582	110	2 692
UNITED REPUBLIC OF TANZANIA	1 974	15 217	260	17 451
CENTRAL AFRICA AND GREAT LAKES	**5 851**	**144 415**	**1 709**	**151 975**
SOUTHERN AFRICA				
SOUTHERN AFRICA OVERALL	89	4 926	0	5 016
ANGOLA	256	3 145	0	3 401
BOTSWANA	0	284	0	284
MALAWI	0	64	0	64
NAMIBIA	0	617	0	617
SOUTH AFRICA	50	557	0	607
ZAMBIA	689	2 303	0	2 991
SOUTHERN AFRICA	**1 083**	**11 896**	**0**	**12 979**
AFRICA	**8 938**	**334 579**	**4 025**	**347 542**

Contributions by Programme - All Funds
As at 31 December 2007
(In thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
MENA				
MENA OVERALL	**0**	**972**	**0**	**972**
NORTH AFRICA				
NORTH AFRICA OVERALL	0	1 987	0	1 987
ALGERIA	488	3 646	0	4 134
LIBYAN ARAB JAMAHIRIYA	0	15	0	15
MAURITANIA	73	649	0	722
MOROCCO	0	455	0	455
NORTH AFRICA	**561**	**6 753**	**0**	**7 314**
MIDDLE EAST				
MIDDLE EAST OVERALL	0	5 551	0	5 551
EGYPT	138	1 444	0	1 582
IRAQ	0	1 182	0	1 182
JORDAN	40	1 562	0	1 602
LEBANON	436	3 123	0	3 559
SAUDI ARABIA	0	314	0	314
SYRIAN ARAB REPUBLIC	23	1 333	0	1 356
YEMEN	0	3 362	0	3 362
MIDDLE EAST	**637**	**17 870**	**0**	**18 507**
MENA	**1 198**	**25 595**	**0**	**26 793**
ASIA AND THE PACIFIC				
ASIA AND PACIFIC OVERALL	**0**	**2 006**	**0**	**2 006**
SOUTH ASIA				
BANGLADESH	263	3 160	0	3 423
INDIA	0	1 891	0	1 891
NEPAL	189	5 152	0	5 340
SRI LANKA	0	20 515	0	20 515
SOUTH ASIA	**452**	**30 718**	**0**	**31 170**
EAST ASIA AND THE PACIFIC				
EAST ASIA AND PACIFIC OVERALL	0	7 607	0	7 607
CAMBODIA	0	101	0	101
CHINA	0	305	0	305
INDONESIA	0	307	0	307
MALAYSIA	0	1 176	0	1 176
MONGOLIA	0	378	0	378
PAPUA NEW GUINEA	0	84	0	84
REPUBLIC OF KOREA	0	22	0	22
MYANMAR	316	5 035	0	5 351
THAILAND	0	6 157	0	6 157
TIMOR-LESTE	0	1	0	1
VIET NAM	0	43	0	43
OTHER COUNTRIES EAST ASIA	0	25	0	25
EAST ASIA AND THE PACIFIC	**316**	**21 241**	**0**	**21 557**

Contributions by Programme - All Funds
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
SOUTH-WEST ASIA				
SOUTH-WEST ASIA OVERALL	1 316	38 897	0	40 213
AFGHANISTAN	2 158	46 843	276	49 276
ISLAMIC REPUBLIC OF IRAN	360	2 264	0	2 625
PAKISTAN	446	6 504	0	6 950
SOUTH-WEST ASIA	**4 280**	**94 508**	**276**	**99 064**
CENTRAL ASIA				
CENTRAL ASIA OVERALL	69	2 813	0	2 882
KAZAKHSTAN	49	161	0	210
TURKMENISTAN	23	209	0	232
CENTRAL ASIA	142	3 182	0	3 324
ASIA AND THE PACIFIC	5 189	151 656	276	157 121
EUROPE				
EUROPE OVERALL	**0**	**100**	**0**	**100**
EASTERN EUROPE				
EASTERN EUROPE OVERALL	483	6 281	0	6 764
ARMENIA	0	199	0	199
AZERBAIJAN	127	1 526	0	1 653
BELARUS	78	332	0	410
GEORGIA	138	1 486	0	1 624
RUSSIAN FEDERATION	335	6 390	0	6 725
UKRAINE	179	90	0	270
EASTERN EUROPE	**1 340**	**16 305**	**0**	**17 645**
CENTRAL EUROPE				
OTHER COUNTRIES IN CENT EUROPE	0	60	0	60
CENT EUROPE AND BALTIC STATES	0	2 191	0	2 191
CYPRUS	0	37	0	37
TURKEY	255	246	0	501
CENTRAL EUROPE	**255**	**2 534**	**0**	**2 789**
WESTERN EUROPE				
WESTERN EUROPE OVERALL	0	1 300	0	1 300
AUSTRIA	0	60	0	60
BELGIUM	94	50	0	144
FRANCE	0	536	0	536
GERMANY	0	519	0	519
IRELAND	50	101	0	151
ITALY	278	828	0	1 106
SPAIN	0	487	0	487
SWEDEN	8	164	0	171
SWITZERLAND	12	102	0	114
UNITED KINGDOM	0	450	0	450
WESTERN EUROPE	**442**	**4 597**	**0**	**5 038**
SOUTH EASTERN EUROPE				
SOUTH EASTERN EUROPE OVERALL	0	11 021	0	11 021
BOSNIA AND HERZEGOVINA	168	507	0	675
CROATIA	209	430	0	640
MONTENEGRO, THE REPUBLIC OF	119	383	0	502
SERBIA	366	4 741	0	5 107
SOUTH EASTERN EUROPE	862	17 082	0	17 945
EUROPE	**2 899**	**40 617**	**0**	**43 516**

Contributions by Programme - All Funds
As at 31 December 2007
(In thousands of United States Dollars)

Schedule 1 Report 1

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
AMERICAS				
SOUTH AMERICA OVERALL	**0**	**1 194**	**0**	**1 194**
NORTHERN SOUTH AMERICA				
NORTHERN SOUTH AMERICA OVERALL	0	3 778	0	3 778
VENEZUELA REGIONAL OFFICE	111	715	0	826
ECUADOR	591	4 254	0	4 845
COLOMBIA	44	552	0	597
COSTA RICA	40	828	0	868
PANAMA	40	246	0	286
NORTHERN SOUTH AMERICA	**826**	**10 373**	**0**	**11 199**
SOUTHERN SOUTH AMERICA				
SOUTHERN SOUTH AMERICA OVERALL	0	1 145	0	1 145
ARGENTINA REGIONAL OFFICE	0	139	0	139
BRAZIL	0	3	0	3
SOUTHERN SOUTH AMERICA	**0**	**1 287**	**0**	**1 287**
CENTRAL AMERICA AND MEXICO				
CENTRAL AMERICA OVERALL	0	641	0	641
MEXICO REGIONAL OFFICE	0	5	0	5
CENTRAL AMERICA AND MEXICO	**0**	**646**	**0**	**646**
NORTH AMERICA AND CARIBBEAN				
NORTH AMERICA & THE CARIBBEAN	0	1 898	0	1 898
UNITED STATES OF AMERICA	0	186	0	186
CANADA	0	3	0	3
NORTH AMERICA AND CARIBBEAN	**0**	**2 087**	**0**	**2 087**
AMERICAS	**826**	**15 588**	**0**	**16 415**
FIELD OPERATIONS OVERALL	**0**	**3 000**	**0**	**3 000**
FIELD OPERATIONS	**19 050**	**571 835**	**4 301**	**594 387**
GLOBAL PROGRAMMES				
EXECUTIVE DIRECTION AND MGT	0	88	0	88
DIV INT PROTECTION SERVICES	22	3 022	0	3 045
DIV EXTERNAL RELATIONS	0	105	0	105
DEPARTMENT OF OPERATIONS	84	9 788	1 391	11 263
GLOBAL SERVICE CENTRE	0	0	775	775
GLOBAL PROGRAMMES OVERALL	0	15 237	0	15 237
GLOBAL PROGRAMMES	**106**	**28 240**	**2 166**	**30 513**
HEADQUARTERS				
EXECUTIVE DIRECTION AND MGT	0	431	0	431
DIV INT PROTECTION SERVICES	3	150	0	153
DEPARTMENT OF OPERATIONS	10	63	0	73
HEADQUARTERS OVERALL	0	23 095	0	23 095
HEADQUARTERS	**12**	**23 739**	**0**	**23 751**
OPERATIONAL RESERVE	**189**	**12 808**	**0**	**12 997**
UNEARMARKED	**255**	**262 102**	**0**	**262 357**
Total ANNUAL PROGRAMME FUND	**19 613**	**897 924**	**6 468**	**924 005**

Contributions by Programme - All Funds
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 1 Report 1

UN REGULAR BUDGET FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
HEADQUARTERS	1 057	35 986	0	37 043
TOTAL UN REGULAR BUDGET FUND	1 057	35 986	0	37 043

Contributions by Programme - All Funds
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 1 Report 1

JUNIOR PROFESSIONAL OFFICERS	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
GLOBAL PROGRAMMES	0	11 518	0	11 518
TOTAL JUNIOR PROFESSIONAL OFFICERS	0	11 518	0	11 518

Contributions by Programme - All Funds
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMMES FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
FIELD OPERATIONS				
AFRICA				
AFRICA OVERALL	**0**	**12 788**	**0**	**12 788**
WEST AFRICA				
COTE D'IVOIRE	140	984	0	1 124
LIBERIA	0	1 515	0	1 515
WEST AFRICA	**140**	**2 499**	**0**	**2 639**
EAST AND HORN OF AFRICA				
DJIBOUTI	0	93	0	93
ETHIOPIA	137	2 403	0	2 541
KENYA	0	2 203	188	2 391
SOMALIA	2 003	7 294	0	9 297
SUDAN	1 322	40 784	732	42 838
UGANDA	296	7 444	0	7 740
EAST AND HORN OF AFRICA	**3 758**	**60 221**	**920**	**64 900**
CENTRAL AFRICA AND GREAT LAKES				
CENTRAL AFRICA & GREAT LAKES	0	121	0	121
CENTRAL AFRICAN REPUBLIC	0	2 050	0	2 050
CHAD	279	7 639	0	7 918
THE REPUBLIC OF THE CONGO	0	198	0	198
DEMOCRATIC REP OF THE CONGO	1 018	39 656	414	41 087
UNITED REPUBLIC OF TANZANIA	360	1 170	37	1 567
CENTRAL AFRICA AND GREAT LAKES	**1 657**	**50 832**	**450**	**52 939**
AFRICA	5 555	126 339	1 371	133 265
MENA				
MENA OVERALL	**73**	**55 800**	**0**	**55 873**
NORTH AFRICA				
NORTH AFRICA OVERALL	216	608	0	824
ALGERIA	7	19	0	26
LIBYAN ARAB JAMAHIRIYA	5	13	0	18
MAURITANIA	103	3 344	0	3 448
MOROCCO	156	438	0	594
TUNISIA	6	16	0	22
WESTERN SAHARA	0	2 944	0	2 944
NORTH AFRICA	**492**	**7 383**	**0**	**7 875**
MIDDLE EAST				
MIDDLE EAST OVERALL	0	32 373	0	32 373
IRAQ	0	16 857	0	16 857
JORDAN	1 346	9 216	0	10 562
LEBANON	0	696	0	696
SYRIAN ARAB REPUBLIC	0	24 968	0	24 968
YEMEN	0	645	0	645
MIDDLE EAST	**1 346**	**84 755**	**0**	**86 101**
MENA	**1 911**	**147 937**	**0**	**149 849**

Schedule 1 Report 1

SUPPLEMENTARY PROGRAMMES FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
ASIA AND THE PACIFIC				
SOUTH-WEST ASIA				
PAKISTAN	0	1 605	0	1 605
SOUTH-WEST ASIA	**0**	**1 605**	**0**	**1 605**
ASIA AND THE PACIFIC	**0**	**1 605**	**0**	**1 605**
EUROPE				
CENTRAL EUROPE				
TURKEY	0	265	0	265
CENTRAL EUROPE	**0**	**265**	**0**	**265**
EUROPE	**0**	**265**	**0**	**265**
AMERICAS				
NORTHERN SOUTH AMERICA				
COLOMBIA	881	14 080	0	14 961
NORTHERN SOUTH AMERICA	**881**	**14 080**	**0**	**14 961**
AMERICAS	881	14 080	0	14 961
FIELD OPERATIONS	**8 347**	**290 227**	**1 371**	**299 945**
GLOBAL PROGRAMMES				
DEPARTMENT OF OPERATIONS	0	8 771	0	8 771
OTHER GLOBAL PROGRAMMES	826	21 818	0	22 644
GLOBAL PROGRAMMES OVERALL	0	815	0	815
GLOBAL PROGRAMMES	**826**	**31 403**	**0**	**32 229**
HEADQUARTERS				
DEPARTMENT OF OPERATIONS	151	426	0	578
HEADQUARTERS	**151**	**426**	**0**	**578**
Total SUPPLEMENTARY PROGRAMME FUND	**9 325**	**322 056**	**1 371**	**332 752**

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
Governmental Donors				
Angola	256	62	0	317
Algeria	0	60	0	60
Argentina	0	20	0	20
Australia	0	14 308	0	14 308
Austria	0	2 132	0	2 132
Belgium	265	8 052	0	8 317
Benin	5	0	0	5
Burundi	0	1	0	1
Bermuda	0	5	0	5
Brazil	0	30	0	30
Bulgaria	0	5	0	5
Canada	25	25 771	0	25 796
Chile	0	80	0	80
China	0	250	0	250
Colombia	0	525	0	525
Costa Rica	0	16	0	16
Croatia	0	25	0	25
Cyprus	51	79	0	129

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Czech Republic	0	258	0	258
Denmark	745	39 917	0	40 661
Estonia	0	81	0	81
Finland	0	22 666	0	22 666
France	0	18 334	0	18 334
Germany	0	22 136	4 301	26 437
Greece	0	1 480	0	1 480
Holy See	0	96	0	96
Hungary	0	39	775	815
Iceland	200	0	0	200
India	0	10	0	10
Ireland	50	23 837	0	23 887
Italy	335	12 108	0	12 442
Jamaica	0	3	0	3
Japan	27	59 440	0	59 466
Kuwait	0	700	0	700
Latvia	0	31	0	31
Liechtenstein	0	133	0	133
Luxembourg	0	10 042	0	10 042
Mexico	0	103	0	103
Monaco	0	0	0	0
Morocco	0	75	0	75
Netherlands	268	66 718	0	66 986
New Zealand	0	3 309	0	3 309
Norway	0	42 205	140	42 345
Oman	0	100	0	100
Pakistan	0	6 029	0	6 029
Philippines	0	13	0	13
Poland	0	300	0	300
Portugal	0	1 775	0	1 775
Republic of Korea	0	2 002	0	2 002

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Romania	0	154	0	154
Russian Federation	0	2 000	0	2 000
Saudi Arabia	0	414	0	414
Singapore	0	10	0	10
Slovakia	0	13	0	13
Slovenia	0	30	0	30
South Africa	0	268	0	268
Spain	1 118	23 135	0	24 252
Sweden	0	75 844	0	75 844
Switzerland	12	16 894	1 251	18 157
Thailand	0	20	0	20
Turkey	0	200	0	200
United Arab Emirates	0	53	0	53
United Kingdom	52	47 620	0	47 673
United States of America	649	251 678	0	252 327
Venezuela	0	5	0	5
Yemen	0	2	0	2
Governmental Donors	**4 056**	**803 700**	**6 468**	**814 224**
European Commission	**14 706**	**50 998**	**0**	**65 704**
Intergovernmental Donors				
Prog National Multisectoriel de Lutte contre le SIDA	482	0	0	482
GL Initiative Project on HIV/AIDS	0	1 210	0	1 210
The Council of Europe	1	6	0	7
ISESCO	0	42	0	42
OPEC Fund for Int'l Dvlpmt	0	1 193	0	1 193
Intergovernmental Donors	**483**	**2 451**	**0**	**2 934**
UN Donors				
United Nations Children's Fund	8	52	0	60
Common Humanitarian Fund Sudan	0	52	0	52
CERF	0	12 831	0	12 831
UN Programme on HIV/AIDS	50	2 546	0	2 595
UN Development Programme	0	30	0	30
UN Trust Fund Human Security	224	566	0	790
UN Peacebuilding Fund	0	700	0	700
WFP World Food Programme	0	1	0	1
UN Devlpmt Fund for Women	0	2	0	2
UN Donors	**281**	**16 780**	**0**	**17 061**

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

ANNUAL PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Private Donors				
Private Donors in Angola	0	50	0	50
Private donors in Azerbaijan	0	200	0	200
Private Donors in Austria	0	1	0	1
Private Donors in Australia	0	2 719	0	2 719
Private Donors in Belgium	0	3	0	3
Private Donors in Canada	0	1 041	0	1 041
Private Donors in China	0	68	0	68
Private Donors in Côte d'Ivoire	0	21	0	21
Private Donors in Cyprus	0	27	0	27
Private Donors in Finland	0	5	0	5
Private Donors in France	0	1 158	0	1 158
Private Donors in Germany	0	913	0	913
Private Donors in Greece	0	465	0	465
Private Donors in Italy	0	4 443	0	4 443
Private Donors in Iran (Islamic Republic of)	0	5	0	5
Private Donors in Japan	0	2 215	0	2 215
Private donors in Kenya	0	51	0	51
Private donors Malaysia	0	2	0	2
Private Donors in Monaco	0	57	0	57
Private Donors in Netherlands	0	3 070	0	3 070
Private donors in Nepal	0	14	0	14
Private Donors in Norway	0	3	0	3
Private Donors in Panama	0	50	0	50
Private donors in Portugal	0	7	0	7
Private Donors in Rep of Korea	0	51	0	51
Private Donors in San Marino	0	7	0	7
Private Donors in Saudi Arabia	0	52	0	52
Private Donors in Spain	88	3 706	0	3 793
Private Donors in Sweden	0	291	0	291
Private Donors in Switzerland	(0)	382	0	382
Private Donors in Turkey	0	5	0	5
Private Donors in UAE	0	16	0	16
Private Donors in UK	0	130	0	130
Private Donors in USA	0	2 768	0	2 768
Private Donors	**87**	**23 995**	**0**	**24 082**
Total ANNUAL PROGRAMME FUND	**19 613**	**897 924**	**6 468**	**924 005**

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

UN REGULAR BUDGET FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
UN Donors	1 057	35 986	0	37 043
TOTAL UN REGULAR BUDGET FUND	1 057	35 986	0	37 043

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

JUNIOR PROFESSIONAL OFFICERS	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
Governmental Donors				
Austria	0	123	0	123
Belgium	0	301	0	301
Canada	0	224	0	224
Denmark	0	971	0	971
Finland	0	602	0	602
France	0	908	0	908
Germany	0	402	0	402
Ireland	0	137	0	137
Japan	0	498	0	498
Liechtenstein	0	139	0	139
Luxembourg	0	121	0	121
Netherlands	0	2 053	0	2 053
Norway	0	923	0	923
Republic of Korea	0	196	0	196
Spain	0	936	0	936
Sweden	0	721	0	721
Switzerland	0	382	0	382
United States of America	0	1 980	0	1 980
Governmental Donors	**0**	**11 616**	**0**	**11 616**
Total JUNIOR PROFESSIONAL OFFICERS	**0**	**11 616**	**0**	**11 616**

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(in thousands of United States Dollars)

Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
DONOR				
Governmental Donors				
Australia	0	2 381	0	2 381
Austria	0	295	0	295
Belgium	1 461	1 873	0	3 334
Canada	0	9 643	0	9 643
Croatia	0	5	0	5
Czech Republic	0	139	0	139
Denmark	0	16 313	0	16 313
Estonia	0	78	0	78
Finland	0	1 094	0	1 094
France	0	1 898	0	1 898
Germany	0	5 076	1 371	6 446
Greece	0	270	0	270
Holy See	0	104	0	104
Iceland	79	100	0	179
Ireland	0	3 540	0	3 540
Italy	147	6 485	0	6 633
Japan	0	29 739	0	29 739
Liechtenstein	0	77	0	77
Luxembourg	0	1 417	0	1 417
Mauritania	8	0	0	8
Monaco	0	116	0	116
Netherlands	0	5 131	0	5 131
New Zealand	0	1 939	0	1 939
Norway	0	11 987	0	11 987
Spain	1 526	6 835	0	8 362
Sweden	0	8 602	0	8 602
Switzerland	0	2 749	0	2 749
Turkey	0	3 000	0	3 000
United Arab Emirates	0	10 000	0	10 000
United Kingdom	67	3 473	0	3 540
United States of America	3 431	109 378	0	112 809
Governmental Donors	**6 720**	**248 739**	**1 371**	**256 829**
European Commission	**2 551**	**16 394**	**0**	**18 945**
UN Donors				
Pooled Fund for DRC	0	3 073	0	3 073
Common Humanitarian Fund Sudan	0	10 040	0	10 040
CERF	0	30 427	0	30 427
UN Programme on HIV/AIDS	0	86	0	86
UNDG Iraq Trust Fund	0	3 334	0	3 334
UN Mission in Sudan	0	11	0	11
UN Donors	**0**	**46 971**	**0**	**46 971**

Contributions by Programme - All Funds
For the Year Ending: 31 December 2007
(In thousands of United States Dollars)

Schedule 1 - Report 2

SUPPLEMENTARY PROGRAMME FUND	Cash		In-Kind	Total
	Outstanding Pledges	Paid		
Private Donors				
Private Donors in Australia	0	48	0	48
Private Donors in Belgium	0	31	0	31
Private Donors in Canada	0	110	0	110
Private Donors in Colombia	0	42	0	42
Private Donors in Germany	0	810	0	810
Private Donors in Greece	0	38	0	38
Private Donors in Italy	0	780	0	780
Private Donors in Japan	0	269	0	269
Private Donors in Netherlands	0	1 569	0	1 569
Private Donors in Spain	54	1 056	0	1 110
Private Donors in Switzerland	0	104	0	104
Private Donors in UK	0	2	0	2
Private Donors in USA	0	5 092	0	5 092
Private Donors	**54**	**9 952**	**0**	**10 006**
Total SUPPLEMENTARY PROGRAMME FUND	**9 325**	**322 056**	**1 371**	**332 752**

Status of Prior Years' Outstanding Contributions
For the Year Ending 31 December 2007
(in thousands of United States Dollars)

Schedule 2

ANNUAL PROGRAMME FUND	2002	2003	2004	2005	2006	TOTAL
DONOR						
Governmental Donors						
Austria	0	0	1	0	0	1
Belgium	0	0	0	45	71	116
Cyprus	0	0	0	50	0	50
Czech Republic	0	0	0	11	0	11
Djibouti	0	0	0	1	0	1
Greece	0	0	250	0	0	250
Ireland	0	0	0	0	26	26
Italy	0	0	0	0	88	88
Japan	0	0	63	0	18	81
Lebanon	0	0	0	0	5	
Libyan Arab Jamahiriya	0	0	0	100	0	100
Lithuania	0	0	0	4	0	4
Luxembourg	0	0	0	0	59	59
Netherlands	0	0	0	2	617	619
Pakistan	0	0	0	0	5	5
Portugal	0	0	0	0	1 318	1 318
Romania	0	0	0	7	0	7
Saudi Arabia	0	0	0	100	0	100
Slovenia	0	0	0	30	30	60
Spain	0	0	0	428	375	803
Sri Lanka	0	7	0	0	0	7
Sweden	0	0	0	188	0	188
Switzerland	0	1	0	0	0	1
United Kingdom	0	0	39	2	122	162
United States of America	74	0	120	0	300	493
Governmental Donors	**74**	**7**	**472**	**967**	**3 033**	**4 554**
European Commission	**194**	**0**	**1 016**	**2 245**	**1 861**	**5 316**
Intergovernmental Donors						
Prg Nt'l Multisectoriel Lutte	0	0	0	0	244	244
Org for Security & Coop in Eur	0	0	0	109	0	109
Intergovernmental Donors	**0**	**0**	**0**	**109**	**244**	**353**
UN Donors	**0**	**0**	**3**	**0**	**0**	**3**
TOTAL FOR ANNUAL PROGRAMME FUND	**267**	**7**	**1 491**	**3 321**	**5 138**	**10 225**

Status of Prior Years' Outstanding Contributions
For the Year Ending 31 December 2007
(in thousands of United States Dollars)

Schedule 2

JUNIOR PROFESSIONAL OFFICERS	2002	2003	2004	2005	2006	TOTAL
DONOR						
Governmental Donors						
Denmark	0	0	0	98	0	98
Governmental Donors	**0**	**0**	**0**	**98**	**0**	**98**
TOTAL FOR JUNIOR PROFESSIONAL OFFICERS	**0**	**0**	**0**	**98**	**0**	**98**

Status of Prior Years' Outstanding Contributions
For the Year Ending 31 December 2007
(In thousands of United States Dollars)

Schedule 2

SUPPLEMENTARY PROGRAMMES FUND	2002	2003	2004	2005	2006	TOTAL
DONOR						
Governmental Donors						
Spain	0	0	15	29	289	333
Sweden	0	0	0	0	1	1
Governmental Donors	0	0	15	29	290	44
European Commission	0	0	0	783	0	783
TOTAL FOR SUPPLEMENTARY PROGRAMMES FUND	0	0	15	812	290	827

Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

Schedule 3

	Appropriations			Expenditure			
Annual Programme Budget AB	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	Balance
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	6 253	(1 656)	4 597	3 670	573	4 244	354
BENIN	1 991	(188)	1 803	1 774	0	1 774	29
COTE D'IVOIRE	7 014	354	7 368	6 602	364	6 965	403
GAMBIA	0	497	497	419	0	419	78
GHANA	9 643	(357)	9 286	9 014	173	9 188	98
GUINEA	9 560	82	9 642	8 463	876	9 339	303
LIBERIA	32 265	50	32 315	28 408	3 140	31 549	767
NIGERIA	2 983	540	3 524	3 332	48	3 380	144
SENEGAL	2 007	425	2 432	2 045	115	2 160	272
SIERRA LEONE	11 972	(1 616)	10 356	9 300	503	9 803	553
TOGO	253	(20)	233	200	0	200	32
WEST AFRICA	**83 940**	**(1 888)**	**82 053**	**73 228**	**5 793**	**79 020**	**3 032**
EAST AND HORN OF AFRICA							
OTHER COUNTRIES IN EAST HORN	6 008	(5 823)	185	74	7	81	104
DJIBOUTI	2 566	952	3 517	2 886	251	3 137	380
ERITREA	4 357	(210)	4 147	3 907	3	3 910	237
ETHIOPIA	14 836	4 734	19 570	18 087	1 033	19 121	449
KENYA	32 339	17 516	49 855	46 487	2 775	49 262	593
SOMALIA	6 104	290	6 394	6 346	21	6 367	26
SUDAN	13 676	2 163	15 839	12 794	2 543	15 336	503
UGANDA	17 949	3 536	21 485	19 353	1 107	20 460	1 025
EAST AND HORN OF AFRICA	**97 835**	**23 158**	**120 992**	**109 935**	**7 741**	**117 676**	**3 317**
CENTRAL AFRICA AND GREAT LAKES							
COUNTRIES IN CENTRAL AFRICA	8 775	(2 649)	6 126	5 898	219	6 116	10
BURUNDI	23 792	1 935	25 727	24 797	768	25 565	162
CAMEROON	2 036	1 524	3 560	3 401	52	3 452	108
CENTRAL AFRICAN REPUBLIC	2 014	277	2 291	2 031	248	2 279	13
CHAD	69 368	4 903	74 271	65 361	8 868	74 229	42
THE REPUBLIC OF THE CONGO	4 948	(270)	4 678	4 644	27	4 671	7
DEMOCRATIC REP OF THE CONGO	11 521	(369)	11 152	9 566	530	10 096	1 056
GABON	2 275	397	2 672	2 304	138	2 443	229
RWANDA	4 928	2 235	7 163	6 628	33	6 661	503
UNITED REPUBLIC OF TANZANIA	24 358	4 039	28 397	24 132	1 487	25 619	2 778
CENTRAL AFRICA AND GREAT LAKES	**154 015**	**12 022**	**166 037**	**148 762**	**12 369**	**161 131**	**4 906**

Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

Schedule 3

Annual Programme Budget AB	Appropriations			Expenditure			
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	Balance
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	2 000	(324)	1 676	1 252	79	1 331	345
ANGOLA	14 837	(2 321)	12 516	11 912	160	12 073	443
BOTSWANA	2 396	386	2 782	2 526	49	2 575	207
MALAWI	2 557	671	3 228	3 070	50	3 120	108
MOZAMBIQUE	2 589	230	2 819	2 745	4	2 749	70
NAMIBIA	2 365	610	2 975	2 934	32	2 967	8
SOUTH AFRICA	6 725	(1 027)	5 698	5 461	20	5 481	217
ZAMBIA	9 795	890	10 685	9 541	284	9 825	859
ZIMBABWE	2 121	6	2 126	1 800	52	1 851	275
SOUTHERN AFRICA	**45 385**	**(880)**	**44 504**	**41 242**	**730**	**41 972**	**2 532**
AFRICA	381 175	32 411	413 586	373 166	26 633	399 799	13 787
MENA							
NORTH AFRICA							
ALGERIA	4 269	1 411	5 680	5 068	608	5 676	4
LIBYAN ARAB JAMAHIRIYA	984	(139)	845	843	0	843	1
MAURITANIA	885	285	1 171	1 097	34	1 132	39
MOROCCO	983	0	984	886	74	960	24
TUNISIA	358	0	358	352	6	358	1
WESTERN SAHARA	0	0	0	(11)	11	0	0
NORTH AFRICA	**7 480**	**1 557**	**9 037**	**8 236**	**732**	**8 969**	**69**
MIDDLE EAST							
EGYPT	4 294	(313)	3 981	3 915	50	3 966	15
IRAQ	1 305	92	1 397	1 325	63	1 387	10
JORDAN	1 755	(98)	1 657	1 237	334	1 570	87
LEBANON	3 668	4 178	7 846	7 485	222	7 707	139
SAUDI ARABIA	2 119	(34)	2 085	2 039	16	2 054	31
SYRIAN ARAB REPUBLIC	2 050	113	2 163	1 603	240	1 843	320
UNITED ARAB EMIRATES	685	(46)	639	561	28	590	49
YEMEN	4 756	898	5 653	5 310	315	5 625	28
ISRAEL	144	220	364	356	6	362	2
MIDDLE EAST	**20 776**	**5 011**	**25 787**	**23 831**	**1 274**	**25 105**	**682**
MENA	28 256	6 568	34 824	32 068	2 006	34 073	751
ASIA AND THE PACIFIC							
SOUTH ASIA							
BANGLADESH	2 890	1 188	4 078	3 851	146	3 998	80
INDIA	3 438	572	4 011	3 709	50	3 759	252

Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

Schedule 3

	Appropriations			Expenditure			
Annual Programme Budget AB	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	Balance
NEPAL	6 976	2 484	9 459	8 696	438	9 134	326
SRI LANKA	7 332	13 510	20 842	18 529	2 112	20 642	200
SOUTH ASIA	**20 636**	**17 754**	**38 390**	**34 786**	**2 746**	**37 532**	**858**
EAST ASIA AND THE PACIFIC							
AUSTRALIA	1 097	93	1 190	1 141	23	1 164	25
CAMBODIA	1 054	99	1 154	1 071	0	1 071	83
CHINA	3 676	623	4 299	3 896	151	4 046	252
INDONESIA	2 107	207	2 314	2 036	69	2 105	209
JAPAN	3 188	(522)	2 666	2 638	15	2 652	14
MALAYSIA	3 931	652	4 583	4 196	97	4 292	290
MONGOLIA	132	126	258	222	0	222	36
PAPUA NEW GUINEA	463	3	466	398	7	404	61
PHILIPPINES	197	24	221	187	6	193	28
REPUBLIC OF KOREA	920	(111)	810	781	4	785	24
MYANMAR	4 305	2 285	6 590	5 838	603	6 442	149
SINGAPORE	44	9	53	47	0	47	6
THAILAND	9 786	5 241	15 027	13 946	559	14 505	522
TIMOR-LESTE	219	777	996	873	64	938	58
VIET NAM	256	24	280	202	18	220	59
OTHER COUNTRIES EAST ASIA	360	(235)	125	35	0	35	90
EAST ASIA AND THE PACIFIC	**31 734**	**9 295**	**41 029**	**37 508**	**1 615**	**39 122**	**1 907**
SOUTH-WEST ASIA							
SOUTH-WEST ASIA OVERALL	275	1 512	1 787	630	168	798	989
AFGHANISTAN	52 271	18 370	70 641	67 878	2 451	70 330	311
ISLAMIC REPUBLIC OF IRAN	12 849	(1 394)	11 456	11 078	253	11 331	125
PAKISTAN	19 054	1 716	20 769	19 999	475	20 474	295
SOUTH-WEST ASIA	**84 449**	**20 204**	**104 653**	**99 585**	**3 348**	**102 933**	**1 721**
CENTRAL ASIA							
CENTRAL ASIA OVERALL	0	991	991	919	21	940	51
KAZAKHSTAN	1 645	5	1 650	1 562	48	1 609	41
KYRGYSTAN	1 440	28	1 468	1 424	0	1 424	44
TAJIKISTAN	1 153	(134)	1 018	924	14	938	81
TURKMENISTAN	766	108	874	728	2	729	144
UZBEKISTAN	0	182	182	164	0	164	18
CENTRAL ASIA	**5 003**	**1 180**	**6 183**	**5 720**	**84**	**5 804**	**379**
ASIA AND THE PACIFIC	**141 822**	**48 433**	**190 255**	**177 598**	**7 793**	**185 391**	**4 864**
EUROPE							
EASTERN EUROPE							

Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

Schedule 3

	Appropriations			Expenditure			
Annual Programme Budget AB	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	Balance
EASTERN EUROPE OVERALL	100	1 127	1 227	944	1	945	282
ARMENIA	1 410	595	2 005	1 932	8	1 940	64
AZERBAIJAN	3 023	627	3 650	3 586	1	3 586	64
BELARUS	977	647	1 624	1 337	283	1 620	4
GEORGIA	4 463	1 199	5 661	5 231	202	5 434	228
REPUBLIC OF MOLDOVA	619	37	656	633	20	652	4
RUSSIAN FEDERATION	13 416	208	13 624	13 179	(6)	13 173	450
UKRAINE	3 074	103	3 176	3 093	19	3 112	65
EASTERN EUROPE	**27 082**	**4 541**	**31 623**	**29 935**	**527**	**30 462**	**1 161**
CENTRAL EUROPE							
OTHER COUNTRIES IN CENT EUROPE	240	(39)	201	139	30	169	33
CENT EUROPE AND BALTIC STATES	0	0	0	0	0	0	0
BULGARIA	846	115	961	958	0	958	3
CYPRUS	711	82	792	787	0	787	5
CZECH REPUBLIC	421	97	517	514	0	514	3
HUNGARY	2 061	80	2 141	1 954	135	2 089	51
POLAND	808	176	984	948	13	961	22
ROMANIA	980	131	1 111	1 028	41	1 069	42
SLOVAKIA	497	53	549	493	19	512	37
SLOVENIA	194	14	208	190	3	193	15
TURKEY	6 716	226	6 942	6 542	55	6 597	345
CENTRAL EUROPE	**13 473**	**935**	**14 408**	**13 554**	**295**	**13 850**	**558**
WESTERN EUROPE							
AUSTRIA	903	84	1 187	1 045	0	1 045	142
BELGIUM	3 136	246	3 382	3 361	20	3 380	1
FRANCE	2 586	164	2 750	2 725	21	2 747	4
GERMANY	2 287	(52)	2 235	2 214	0	2 214	22
GREECE	1 056	182	1 238	1 136	60	1 196	42
IRELAND	622	66	688	654	5	659	29
ITALY	2 584	1 515	4 098	3 441	250	3 691	407
MALTA	35	20	55	50	0	50	6
PORTUGAL	52	8	59	42	17	59	0
SPAIN	978	305	1 283	1 240	36	1 276	7
SWEDEN	1 712	410	2 122	2 073	2	2 075	48
SWITZERLAND	653	64	717	616	46	662	55
UNITED KINGDOM	1 499	189	1 688	1 669	15	1 683	5
WESTERN EUROPE	**18 103**	**3 401**	**21 504**	**20 265**	**472**	**20 736**	**768**

Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

Schedule 3

Annual Programme Budget AB	Appropriations			Expenditure			
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	Balance
SOUTH EASTERN E! 'ROPE							
ALBANIA	735	153	887	849	26	875	12
BOSNIA AND HERZEGOVINA	6 702	1 112	7 814	7 696	106	7 803	11
CROATIA	3 191	519	3 710	3 494	5	3 499	211
MONTENEGRO, THE REPUBLIC OF	2 163	381	2 544	2 370	150	2 520	24
SERBIA	20 957	3 233	24 190	22 087	1 527	23 614	576
THE FYR MACEDONIA	3 086	191	3 277	3 121	129	3 250	27
SOUTH EASTERN EUROPE	**36 834**	**5 588**	**42 421**	**39 617**	**1 944**	**41 561**	**860**
EUROPE	95 491	14 465	109 957	103 371	3 239	106 610	3 347
AMERICAS							
NORTHERN SOUTH AMERICA							
VENEZUELA REGIONAL OFFICE	3 046	622	3 667	3 663	0	3 663	4
ECUADOR	4 447	783	5 230	5 147	69	5 216	14
COLOMBIA	353	344	697	514	163	677	21
COSTA RICA	1 927	79	2 005	1 996	0	1 996	10
PANAMA	847	197	1 044	1 041	0	1 041	4
NORTHERN SOUTH AMERICA	**10 620**	**2 025**	**12 644**	**12 380**	**232**	**12 592**	**53**
SOUTHERN SOUTH AMERICA							
ARGENTINA REGIONAL OFFICE	2 303	393	2 696	2 571	114	2 684	12
BRAZIL	2 353	238	2 591	2 564	9	2 573	18
SOUTHERN SOUTH AMERICA	**4 656**	**632**	**5 287**	**5 135**	**123**	**5 258**	**30**
CENTRAL AMERICA AND MEXICO							
MEXICO REGIONAL OFFICE	2 281	(4)	2 278	2 268	0	2 268	10
CUBA	288	(67)	221	210	0	210	11
CENTRAL AMERICA AND MEXICO	**2 569**	**(70)**	**2 499**	**2 478**	**0**	**2 478**	**21**
NORTH AMERICA AND CARIBBEAN							
UNITED STATES OF AMERICA	3 477	322	3 799	3 781	0	3 781	18
CANADA	1 877	(179)	1 698	1 667	7	1 674	24
NORTH AMERICA AND CARIBBEAN	**5 354**	**143**	**5 497**	**5 448**	**7**	**5 455**	**42**
AMERICAS	23 198	2 729	25 927	25 420	362	25 782	145
FIELD OPERATIONS	**669 942**	**104 607**	**774 550**	**711 623**	**40 032**	**751 655**	**22 894**
GLOBAL PROGRAMMES							
EXECUTIVE DIRECTION AND MGT	220	77	297	131	164	294	3
DIV INT PROTECTION SERVICES	7 847	1 333	9 179	8 537	618	9 155	25
DIV EXTERNAL RELATIONS	9 859	3	9 862	8 656	1 193	9 849	13
DIV INFO SYSTEMS & TELECOMS	6 957	(149)	6 807	3 487	3 278	6 765	42
DEPARTMENT OF OPERATIONS	28 803	8 818	37 622	23 777	13 790	37 566	56

Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

Schedule 3

	Appropriations			Expenditure			
Annual Programme Budget AB	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	Balance
DIV HUMAN RESOURCES MGT	12 571	21 630	34 201	30 214	763	30 977	3 224
DIV FINANCE AND ADMIN MGT	80	0	80	64	15	79	1
GLOBAL SERVICE CENTRE	0	3 294	3 294	1 652	1 636	3 288	6
GLOBAL PROGRAMMES	**66 337**	**35 005**	**101 342**	**76 517**	**21 456**	**97 973**	**3 369**
HEADQUARTERS							
EXECUTIVE DIRECTION AND MGT	11 760	790	12 550	12 070	261	12 330	220
DIV INT PROTECTION SERVICES	11 008	(202)	10 806	10 776	22	10 798	8
DIV EXTERNAL RELATIONS	9 646	(1 039)	8 607	8 327	256	8 583	24
DIV INFO SYSTEMS & TELECOMS	26 857	(3 402)	23 454	21 735	1 682	23 417	37
DEPARTMENT OF OPERATIONS	34 072	785	34 857	34 740	43	34 783	74
DIV HUMAN RESOURCES MGT	13 310	1 032	14 342	13 913	422	14 335	7
DIV FINANCE AND ADMIN MGT	15 806	2 919	18 725	8 042	6 855	14 898	3 827
OTHER HQ SECTIONS	400	95	496	493	2	495	1
HEADQUARTERS	**122 859**	**978**	**123 836**	**110 095**	**9 543**	**119 639**	**4 198**
OPERATIONAL RESERVE	**139 357**	**(115 590)**	**23 767**	**0**	**0**	**0**	**23 767**
GRAND TOTAL ANNUAL PROGRAMME BUDGET	**998 495**	**25 000**	**1 023 495**	**898 235**	**71 032**	**969 267**	**54 227**

Supplementary Programme Fund
Schedule of Funds Available
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 4

Supplementary Programme Fund	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
FIELD OPERATIONS					
AFRICA					
WEST AFRICA					
COTE D'IVOIRE	3 076	1 429	352	1 781	1 295
LIBERIA	9 534	9 028	49	9 077	457
SENEGAL	170	122	48	170	0
WEST AFRICA	**12 780**	**10 580**	**449**	**11 029**	**1 752**
EAST AND HORN OF AFRICA					
DJIBOUTI	16	21	(5)	16	0
ETHIOPIA	6 230	5 918	313	6 230	0
KENYA	4 275	3 178	1 095	4 272	3
SOMALIA	14 136	5 327	882	6 209	7 927
SUDAN	69 361	57 356	2 888	60 243	9 117
UGANDA	13 679	11 328	614	11 942	1 737
EAST AND HORN OF AFRICA	**107 698**	**83 127**	**5 787**	**88 913**	**18 784**
CENTRAL AFRICA AND GREAT LAKES					
COUNTRIES IN CENTRAL AFRICA	551	551	0	551	0
CENTRAL AFRICAN REPUBLIC	2 204	1 191	711	1 901	303
CHAD	9 229	4 676	3 473	8 150	1 080
THE REPUBLIC OF THE CONGO	2 282	2 282	0	2 282	0
DEMOCRATIC REP OF THE CONGO	45 053	36 075	1 678	37 753	7 300
UNITED REPUBLIC OF TANZANIA	4 747	4 522	225	4 747	(0)
CENTRAL AFRICA AND GREAT LAKES	**64 066**	**49 298**	**6 086**	**55 384**	**8 682**
SOUTHERN AFRICA					
ZAMBIA	905	818	88	905	0
SOUTHERN AFRICA	**905**	**818**	**88**	**905**	**0**
AFRICA	185 450	143 822	12 410	156 231	29 218
MENA					
MENA OVERALL	**292**	**0**	**0**	**0**	**292**
NORTH AFRICA					
NORTH AFRICA OVERALL	1 284	625	0	625	659
ALGERIA	396	396	0	396	0
LIBYAN ARAB JAMAHIRIYA	43	43	0	43	0
MAURITANIA	3 263	1 615	239	1 854	1 409

Supplementary Programme Fund
Schedule of Funds Available
As at 31 December 2007
(In thousands of United States Dollars)

Schedule 4

Supplementary Programme Fund	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
MOROCCO	416	416	0	416	0
TUNISIA	19	19	0	19	0
WESTERN SAHARA	4 128	2 314	38	2 352	1 776
NORTH AFRICA	**9 549**	**5 427**	**277**	**5 705**	**3 845**
MIDDLE EAST					
MIDDLE EAST OVERALL	13 705	4 605	341	4 947	8 758
EGYPT	2 556	2 283	273	2 556	0
IRAQ	29 392	24 880	4 512	29 392	0
JORDAN	38 971	35 668	3 303	38 971	0
LEBANON	3 887	3 886	2	3 887	0
SAUDI ARABIA	108	108	0	108	0
SYRIAN ARAB REPUBLIC	53 546	44 213	9 333	53 546	(0)
YEMEN	935	482	453	935	0
MIDDLE EAST	**143 100**	**116 126**	**18 216**	**134 342**	**8 758**
MENA	152 941	121 553	18 493	140 046	12 895
ASIA AND THE PACIFIC					
SOUTH-WEST ASIA					
ISLAMIC REPUBLIC OF IRAN	632	576	56	632	0
PAKISTAN	2 104	1 238	231	1 469	635
SOUTH-WEST ASIA	**2 736**	**1 814**	**287**	**2 101**	**635**
ASIA AND THE PACIFIC	2 736	1 814	287	2 101	635
EUROPE					
CENTRAL EUROPE					
TURKEY	1 234	1 234	0	1 234	0
CENTRAL EUROPE	**1 234**	**1 234**	**0**	**1 234**	**0**
EUROPE	1 234	1 234	0	1 234	0
AMERICAS					
NORTHERN SOUTH AMERICA	**15 263**	**12 873**	**2**	**12 875**	**2 389**
SOUTHERN SOUTH AMERICA					
ARGENTINA REGIONAL OFFICE	53	48	5	53	0
BRAZIL	500	500	0	500	0
SOUTHERN SOUTH AMERICA	**553**	**547**	**5**	**553**	**0**
AMERICAS	15 816	13 420	7	13 427	2 389
FIELD OPERATIONS	**358 177**	**281 843**	**31 197**	**313 040**	**45 137**

Supplementary Programme Fund
Schedule of Funds Available
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 4

Supplementary Programme Fund	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
GLOBAL PROGRAMMES					
DIV INT PROTECTION SERVICES	317	317	0	317	0
DEPARTMENT OF OPERATIONS	12 687	3 428	5 810	9 237	3 449
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0
GLOBAL PROGRAMMES	**13 004**	**3 745**	**5 810**	**9 554**	**3 449**
HEADQUARTERS					
DEPARTMENT OF OPERATIONS	3 169	3 169	0	3 169	0
DIV FINANCE AND ADMIN MGT	375	375	0	375	0
HEADQUARTERS	**3 543**	**3 543**	**0**	**3 543**	**0**
TOTAL SUPPLEMENTARY PROGRAMMES FUND	**374 724**	**289 131**	**37 007**	**326 138**	**48 586**

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2007	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December 2007
FIELD OPERATIONS				
AFRICA				
WEST AFRICA				
WEST AFRICA OVERALL	786	671	115	0
BENIN	80	71	9	0
BURKINA FASO	0	0	0	0
COTE D'IVOIRE	296	295	1	0
GAMBIA	23	20	3	0
GHANA	126	101	25	0
GUINEA	460	238	222	0
LIBERIA	1 870	1 519	352	0
NIGERIA	36	36	0	0
SENEGAL	2	(0)	2	0
SIERRA LEONE	296	219	77	0
WEST AFRICA	**3 975**	**3 169**	**806**	**0**
EAST AND HORN OF AFRICA				
DJIBOUTI	160	148	12	0
ERITREA	92	51	41	0
ETHIOPIA	463	349	114	0
KENYA	4 635	3 851	784	0
SOMALIA	252	220	32	0
SUDAN	6 819	6 101	718	0
UGANDA	546	381	165	0
EAST AND HORN OF AFRICA	**12 968**	**11 103**	**1 865**	**0**
CENTRAL AFRICA AND GREAT LAKES				
COUNTRIES IN CENTRAL AFRICA	224	221	2	0
BURUNDI	966	741	225	0
CAMEROON	47	43	4	0
CENTRAL AFRICAN REPUBLIC	150	134	16	0
CHAD	5 931	5 358	573	0
THE REPUBLIC OF THE CONGO	186	118	68	0
DEMOCRATIC REP OF THE CONGO	521	366	155	0
GABON	182	165	17	0
RWANDA	18	9	9	0
UNITED REPUBLIC OF TANZANIA	1 231	980	251	0
CENTRAL AFRICA AND GREAT LAKES	**9 455**	**8 135**	**1 321**	**0**
SOUTHERN AFRICA				
SOUTHERN AFRICA OVERALL	0	(15)	15	0
ANGOLA	2 083	1 499	584	0
BOTSWANA	44	42	1	0
MALAWI	135	128	7	0
MOZAMBIQUE	67	33	33	0
NAMIBIA	72	33	39	0

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2007	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December 2007
SOUTH AFRICA	269	252	17	0
ZAMBIA	490	422	68	0
SOUTHERN AFRICA	**3 161**	**2 397**	**765**	**0**
AFRICA	29 560	24 804	4 756	0
MENA				
NORTH AFRICA				
NORTH AFRICA OVERALL	83	81	2	0
ALGERIA	1 572	1 511	52	0
LIBYAN ARAB JAMAHIRIYA	20	19	1	0
MOROCCO	33	1	32	0
TUNISIA	6	0	6	0
NORTH AFRICA	**1 714**	**1 611**	**102**	**0**
MIDDLE EAST				
EGYPT	636	634	2	0
IRAQ	13	0	13	0
JORDAN	74	65	9	0
LEBANON	172	51	121	0
SAUDI ARABIA	9	9	0	0
SYRIAN ARAB REPUBLIC	5	2	3	0
UNITED ARAB EMIRATES	22	18	4	0
YEMEN	79	75	4	0
ISRAEL	36	36	0	0
MIDDLE EAST	**1 045**	**890**	**155**	**0**
MENA	2 759	2 502	257	0
ASIA AND THE PACIFIC				
SOUTH ASIA				
BANGLADESH	4	4	0	0
INDIA	52	49	3	0
NEPAL	54	49	5	0
SRI LANKA	1 002	956	46	0
SOUTH ASIA	**1 112**	**1 058**	**54**	**0**
EAST ASIA AND THE PACIFIC				
AUSTRALIA	4	4	0	0
CAMBODIA	10	2	8	0
CHINA	43	24	19	0
INDONESIA	54	37	17	0
JAPAN	7	6	0	0
MALAYSIA	50	46	4	0
PAPUA NEW GUINEA	142	136	7	0
REPUBLIC OF KOREA	19	15	4	0
MYANMAR	81	78	3	0
THAILAND	126	82	44	0
TIMOR-LESTE	39	32	7	0

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2007	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December 2007
VIET NAM	28	10	18	0
EAST ASIA AND THE PACIFIC	**602**	**471**	**132**	**0**
SOUTH-WEST ASIA				
AFGHANISTAN	2 367	2 189	178	0
ISLAMIC REPUBLIC OF IRAN	1 238	1 178	60	0
PAKISTAN	1 286	1 218	67	0
SOUTH-WEST ASIA	**4 891**	**4 586**	**306**	**0**
CENTRAL ASIA				
CENTRAL ASIA OVERALL	59	59	0	0
KAZAKHSTAN	51	42	9	0
KYRGYSTAN	2	2	0	0
TAJIKISTAN	152	155	(3)	0
UZBEKISTAN	8	8	0	0
CENTRAL ASIA	**272**	**266**	**6**	**0**
ASIA AND THE PACIFIC	6 877	6 381	497	0
EUROPE				
EASTERN EUROPE				
EASTERN EUROPE OVERALL	4	4	1	0
ARMENIA	11	11	0	0
AZERBAIJAN	3	3	0	0
BELARUS	30	29	1	0
GEORGIA	109	109	0	0
REPUBLIC OF MOLDOVA	64	62	3	0
RUSSIAN FEDERATION	116	83	33	0
UKRAINE	30	29	1	0
EASTERN EUROPE	**367**	**329**	**38**	**0**
CENTRAL EUROPE				
OTHER COUNTRIES IN CENT EUROPE	21	21	0	0
BULGARIA	8	8	0	0
CYPRUS	4	4	0	0
CZECH REPUBLIC	59	59	0	0
HUNGARY	51	49	2	0
ROMANIA	6	0	6	0
SLOVAKIA	30	29	2	0
SLOVENIA	3	3	0	0
TURKEY	94	92	2	0
CENTRAL EUROPE	**275**	**263**	**12**	**0**
WESTERN EUROPE				
AUSTRIA	72	72	0	0
BELGIUM	12	11	0	0
FRANCE	6	3	3	0
GERMANY	1	1	0	0
GREECE	59	58	0	0

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2007	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December 2007
ITALY	164	146	19	0
SPAIN	23	23	1	0
SWITZERLAND	35	5	30	0
UNITED KINGDOM	5	4	1	0
WESTERN EUROPE	**379**	**325**	**54**	**0**
SOUTH EASTERN EUROPE				
ALBANIA	4	3	1	0
BOSNIA AND HERZEGOVINA	408	401	8	0
CROATIA	25	22	3	0
SERBIA	328	303	25	0
THE FYR MACEDONIA	55	51	5	0
SOUTH EASTERN EUROPE	**820**	**779**	**41**	**0**
EUROPE	1 842	1 697	145	0
AMERICAS				
NORTHERN SOUTH AMERICA				
VENEZUELA REGIONAL OFFICE	26	26	0	0
ECUADOR	141	123	17	0
COLOMBIA	40	1	39	0
COSTA RICA	11	0	11	0
PANAMA	0	0	0	0
NORTHERN SOUTH AMERICA	**217**	**150**	**67**	**0**
SOUTHERN SOUTH AMERICA				
ARGENTINA REGIONAL OFFICE	10	1	9	0
BRAZIL	7	7	0	0
SOUTHERN SOUTH AMERICA	**18**	**8**	**9**	**0**
CENTRAL AMERICA AND MEXICO				
MEXICO REGIONAL OFFICE	64	(24)	88	0
CENTRAL AMERICA AND MEXICO	**64**	**(24)**	**88**	**0**
NORTH AMERICA AND CARIBBEAN				
UNITED STATES OF AMERICA	2 548	2 529	19	0
CANADA	339	339	0	0
NORTH AMERICA AND CARIBBEAN	**2 888**	**2 868**	**19**	**0**
AMERICAS	3 186	3 003	183	0
FIELD OPERATIONS	**44 224**	**38 385**	**5 838**	**0**
GLOBAL PROGRAMMES				
EXECUTIVE DIRECTION AND MGT	9	8	1	0
DIV INT PROTECTION SERVICES	407	312	95	0
DIV EXTERNAL RELATIONS	1 023	988	35	0
DIV INFO SYSTEMS & TELECOMS	1 701	1 622	79	0
DEPARTMENT OF OPERATIONS	5 951	5 874	77	0
DIV HUMAN RESOURCES MGT	2 125	1 934	192	0
GLOBAL PROGRAMMES	**11 217**	**10 738**	**479**	**0**

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
(in thousands of United States Dollars)

Schedule 5

ANNUAL PROGRAMME FUND	Unliquidated Obligations 01 January 2007	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December 2007
HEADQUARTERS				
EXECUTIVE DIRECTION AND MGT	317	311	6	0
DIV INT PROTECTION SERVICES	42	42	0	0
DIV EXTERNAL RELATIONS	176	170	6	0
DIV INFO SYSTEMS & TELECOMS	2 217	1 955	262	0
DEPARTMENT OF OPERATIONS	30	30	0	0
DIV HUMAN RESOURCES MGT	242	234	7	0
DIV FINANCE AND ADMIN MGT	9 871	9 283	588	0
HEADQUARTERS	**12 894**	**12 025**	**869**	**0**
TOTAL ANNUAL PROGRAMME FUND	**68 334**	**61 149**	**7 186**	**0**

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
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Schedule 5

SUPPLEMENTARY PROGRAMMES FUND	Unliquidated Obligations 01 January	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December
FIELD OPERATIONS				
AFRICA				
WEST AFRICA				
COTE D'IVOIRE	177	176	1	0
LIBERIA	456	354	103	0
WEST AFRICA	**634**	**530**	**103**	**0**
EAST AND HORN OF AFRICA				
ETHIOPIA	83	83	0	0
KENYA	434	430	4	0
SUDAN	3 636	3 382	254	0
UGANDA	855	682	174	0
EAST AND HORN OF AFRICA	**5 009**	**4 577**	**432**	**0**
CENTRAL AFRICA AND GREAT LAKES				
CENTRAL AFRICAN REPUBLIC	540	520	20	0
CHAD	497	482	15	0
THE REPUBLIC OF THE CONGO	109	108	1	0
DEMOCRATIC REP OF THE CONGO	4 392	4 187	204	0
UNITED REPUBLIC OF TANZANIA	196	90	105	0
CENTRAL AFRICA AND GREAT LAKES	**5 733**	**5 387**	**346**	**0**
SOUTHERN AFRICA				
ZAMBIA	37	27	10	0
SOUTHERN AFRICA	**37**	**27**	**10**	**0**
AFRICA	**11 412**	**10 521**	**890**	**0**
MENA				
MIDDLE EAST				
MIDDLE EAST OVERALL	2 256	2 168	88	0
IRAQ	16	10	6	0
JORDAN	7	2	5	0
LEBANON	186	39	147	0
SYRIAN ARAB REPUBLIC	3	0	3	0
MIDDLE EAST	**2 468**	**2 219**	**249**	**0**
MENA	**2 468**	**2 219**	**249**	**0**
ASIA AND THE PACIFIC				
SOUTH ASIA				
NEPAL	7	6	1	0
SRI LANKA	1	0	1	0
SOUTH ASIA	**8**	**6**	**2**	**0**
EAST ASIA AND THE PACIFIC				
INDONESIA	1 557	803	754	0
TIMOR-LESTE	28	6	20	0
EAST ASIA AND THE PACIFIC	**1 583**	**809**	**774**	**0**

Status of Prior Year Projects
Obligations Liquidated/Outstanding
As at 31 December 2007
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Schedule 5

SUPPLEMENTARY PROGRAMMES FUND	Unliquidated Obligations 01 January	Payments during 2007	Cancellations during 2007	Unliquidated Obligations 31 December
SOUTH-WEST ASIA				
ISLAMIC REPUBLIC OF IRAN	4	0	4	0
PAKISTAN	27	17	10	0
SOUTH-WEST ASIA	**31**	**17**	**14**	**0**
ASIA AND THE PACIFIC	**1 622**	**832**	**791**	**0**
AMERICAS				
NORTHERN SOUTH AMERICA				
COLOMBIA	249	249	0	0
NORTHERN SOUTH AMERICA	**249**	**249**	**0**	**0**
AMERICAS	**249**	**249**	**0**	**0**
FIELD OPERATIONS	**15 751**	**13 820**	**1 931**	**0**
GLOBAL PROGRAMMES				
DEPARTMENT OF OPERATIONS	68	53	15	0
GLOBAL PROGRAMMES	**68**	**53**	**15**	**0**
TOTAL SUPPLEMENTARY PROGRAMMES FUND	**15 819**	**13 873**	**1 946**	**0**

STATEMENT OF INCOME AND EXPENDITURE
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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
FIELD OPERATIONS								
AFRICA								
AFRICA OVERALL	**63 634**	**0**	**0**	**0**	**0**	**(63 634)**	**0**	**0**
WEST AFRICA								
WEST AFRICA OVERALL	12 096	0	4 244	67	115	(8 822)	788	0
BENIN	17	5	1 774	(18)	9	1 784	0	21
BURKINA FASO	0	0	0	1	0	(1)	0	0
COTE D'IVOIRE	2 527	21	6 965	31	1	4 391	0	5
GAMBIA	42	3	419	(3)	3	375	0	0
GHANA	1 958	1	9 188	101	25	6 925	182	6
GUINEA	2 248	471	9 339	(239)	222	6 657	0	20
LIBERIA	20 050	235	31 549	328	352	10 591	145	152
MALI	0	0	0	6	0	(6)	0	0
NIGERIA	114	0	3 380	63	0	3 118	101	17
SENEGAL	42	6	2 160	27	2	2 054	29	0
SIERRA LEONE	2 391	140	9 803	(221)	77	7 418	0	1
TOGO	0	0	200	(2)	0	202	0	0
GUINEA-BISSAU	0	0	0	(7)	0	7	0	0
WEST AFRICA	**41 484**	**881**	**79 020**	**133**	**806**	**34 693**	**1 245**	**222**
EAST AND HORN OF AFRICA								
EAST & HORN OF AFRICA OVERALL	20 159	0	0	0	0	(20 159)	0	0
OTHER COUNTRIES IN EAST HORN	0	0	81	0	0	81	0	0
DJIBOUTI	29	0	3 137	46	12	3 078	0	27
ERITREA	1 607	217	3 910	413	41	1 625	7	0
ETHIOPIA	8 983	685	19 121	185	114	9 845	172	863
KENYA	20 115	230	49 262	284	784	29 819	103	1 074
SOMALIA	5 774	6	6 367	29	32	74	471	18
SUDAN	11 013	547	15 336	334	718	469	2 272	16
UGANDA	9 792	7	20 460	140	165	10 246	894	783
EAST AND HORN OF AFRICA	**77 470**	**1 694**	**117 676**	**1 431**	**1 865**	**34 078**	**3 918**	**2 781**
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	29 639	0	0	0	0	(30 758)	1 119	0
COUNTRIES IN CENTRAL AFRICA	342	0	6 116	7	2	5 765	0	0
BURUNDI	26 803	105	25 565	318	225	(773)	189	1 301

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CAMEROON	578	8	3 452	(19)	4	2 892	0	12
CENTRAL AFRICAN REPUBLIC	2 447	2	2 279	(132)	16	(60)	157	151
CHAD	61 254	374	74 229	248	573	9 447	2 423	89
THE REPUBLIC OF THE CONGO	1 162	79	4 671	130	68	3 689	0	457
DEMOCRATIC REP OF THE CONGO	9 373	258	10 096	410	155	433	785	1 318
GABON	233	0	2 443	56	17	2 321	164	349
RWANDA	2 692	0	6 661	65	9	3 967	149	222
UNITED REPUBLIC OF TANZANIA	17 451	377	25 619	533	251	8 080	717	1 790
CENTRAL AFRICA AND GREAT LAKES	**151 975**	**1 203**	**161 131**	**1 616**	**1 321**	**5 002**	**5 704**	**5 689**
SOUTHERN AFRICA								
SOUTHERN AFRICA OVERALL	5 016	0	1 331	35	15	(3 370)	0	365
ANGOLA	3 401	51	12 073	231	584	7 659	148	0
BOTSWANA	284	55	2 575	132	1	2 204	69	170
MALAWI	64	0	3 120	33	7	3 031	0	16
MOZAMBIQUE	0	4	2 749	145	33	2 535	32	0
NAMIBIA	617	24	2 967	250	39	2 038	0	0
SOUTH AFRICA	607	22	5 481	(5)	17	4 808	33	0
ZAMBIA	2 991	171	9 825	168	68	6 925	73	571
ZIMBABWE	0	25	1 851	78	0	1 749	0	0
SWAZILAND	0	0	0	4	0	(4)	0	0
SOUTHERN AFRICA	**12 979**	**350**	**41 972**	**1 071**	**765**	**27 575**	**354**	**1 123**
AFRICA	347 542	4 127	399 799	4 252	4 756	37 714	11 222	9 814
MENA								
MENA OVERALL	**972**	**0**	**0**	**0**	**0**	**(972)**	**0**	**0**
NORTH AFRICA								
NORTH AFRICA OVERALL	1 987	0	0	2	2	(2 071)	82	0
ALGERIA	4 134	0	5 676	3	62	1 771	224	519
LIBYAN ARAB JAMAHIRIYA	15	4	843	0	1	824	0	0
MAURITANIA	722	0	1 132	8	0	584	26	208
MOROCCO	455	(1)	960	51	32	423	0	0
TUNISIA	0	0	358	1	6	351	0	0
WESTERN SAHARA	0	0	0	(17)	0	21	0	4
NORTH AFRICA	7 314	3	8 969	48	102	1 902	332	731
MIDDLE EAST								
MIDDLE EAST OVERALL	5 551	0	0	0	0	(5 551)	0	0

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EGYPT	1 582	4	3 966	45	2	2 019	481	166
IRAQ	1 182	2	1 387	73	13	117	0	0
JORDAN	1 602	12	1 570	48	9	262	36	399
LEBANON	3 559	2	7 707	24	121	4 038	174	210
SAUDI ARABIA	314	0	2 054	11	0	1 729	0	0
SYRIAN ARAB REPUBLIC	1 356	3	1 843	(8)	3	470	19	0
UNITED ARAB EMIRATES	0	0	590	0	4	586	0	0
YEMEN	3 362	0	5 625	83	4	2 171	6	0
ISRAEL	0	0	362	5	0	357	0	0
MIDDLE EAST	**18 507**	**23**	**25 105**	**281**	**155**	**6 198**	**716**	**775**
MENA	26 793	25	34 073	328	257	7 128	1 047	1 506
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL	**2 006**	**0**	**0**	**0**	**0**	**(2 006)**	**0**	**0**
SOUTH ASIA								
SOUTH ASIA OVERALL	0	0	0	0	0	0	0	0
BANGLADESH	3 423	3	3 998	16	0	556	0	0
INDIA	1 891	5	3 759	51	3	1 840	60	91
NEPAL	5 340	6	9 134	64	5	3 794	0	76
SRI LANKA	20 515	8	20 642	220	46	755	2 539	3 441
SOUTH ASIA	**31 170**	**22**	**37 532**	**351**	**54**	**6 945**	**2 598**	**3 608**
EAST ASIA AND THE PACIFIC								
EAST ASIA AND PACIFIC OVERALL	7 607	0	0	0	0	(7 607)	0	0
AUSTRALIA	0	0	1 164	15	0	1 150	0	0
CAMBODIA	101	1	1 071	10	8	950	0	0
CHINA	305	1	4 046	74	19	3 671	0	23
INDONESIA	307	21	2 105	(196)	17	1 997	0	40
JAPAN	0	0	2 652	5	0	2 647	0	0
MALAYSIA	1 176	1	4 292	47	4	3 258	0	194
MONGOLIA	378	0	222	5	0	(238)	102	25
PAPUA NEW GUINEA	84	0	404	(13)	7	327	0	0
PHILIPPINES	0	0	193	(336)	0	529	0	0
REPUBLIC OF KOREA	22	0	785	39	4	720	0	0
LAO PEOPLE'S DEMOCRATIC REP	0	0	0	6	0	(6)	0	0
MYANMAR	5 351	0	6 442	40	3	1 046	0	0
SINGAPORE	0	0	47	4	0	43	0	0
THAILAND	6 157	18	14 505	403	44	6 395	1 577	89

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ANNUAL PROGRAMME FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
TIMOR-LESTE	1	2	938	1	7	927	0	0
VIET NAM	43	0	220	0	18	154	6	0
OTHER COUNTRIES EAST ASIA	25	0	35	0	0	10	0	0
EAST ASIA AND THE PACIFIC	**21 557**	**44**	**39 122**	**104**	**132**	**15 972**	**1 685**	**372**
SOUTH-WEST ASIA								
SOUTH-WEST ASIA OVERALL	40 213	0	798	661	0	(39 153)	940	1 863
AFGHANISTAN	49 276	285	70 330	309	178	20 073	219	11
ISLAMIC REPUBLIC OF IRAN	2 625	35	11 331	223	60	8 383	127	122
PAKISTAN	6 950	177	20 474	383	67	14 066	7	1 176
SOUTH-WEST ASIA	**99 064**	**497**	**102 933**	**1 577**	**306**	**3 369**	**1 293**	**3 172**
CENTRAL ASIA								
CENTRAL ASIA OVERALL	2 882	0	940	44	0	(2 075)	89	0
KAZAKHSTAN	210	0	1 609	0	9	1 367	23	0
KYRGYSTAN	0	11	1 424	9	0	1 358	45	0
TAJIKISTAN	0	39	938	0	(3)	902	0	0
TURKMENISTAN	232	1	729	10	0	479	7	0
UZBEKISTAN	0	0	164	0	0	164	0	0
CENTRAL ASIA	**3 324**	**51**	**5 804**	**64**	**6**	**2 195**	**164**	**0**
ASIA AND THE PACIFIC	157 121	614	185 391	2 096	497	26 474	5 740	7 151
EUROPE								
EUROPE OVERALL	**100**	**0**	**0**	**0**	**0**	**(100)**	**0**	**0**
EASTERN EUROPE								
EASTERN EUROPE OVERALL	6 764	0	945	43	1	(5 783)	172	252
ARMENIA	199	5	1 940	3	0	1 734	0	0
AZERBAIJAN	1 653	1	3 586	50	0	1 883	0	0
BELARUS	410	0	1 620	(1)	1	1 209	0	0
GEORGIA	1 624	1	5 434	177	0	3 561	625	554
REPUBLIC OF MOLDOVA	0	0	652	5	3	644	0	0
RUSSIAN FEDERATION	6 725	26	13 173	114	33	6 275	0	0
UKRAINE	270	1	3 112	6	1	2 826	180	173
EASTERN EUROPE	**17 645**	**34**	**30 462**	**398**	**38**	**12 348**	**978**	**978**
CENTRAL EUROPE								
OTHER COUNTRIES IN CENT EUROPE	60	0	169	(4)	0	113	0	0
CENT EUROPE AND BALTIC STATES	2 191	0	0	0	0	(2 191)	0	0
BULGARIA	0	1	958	0	0	958	0	0

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CYPRUS	37	0	787	8	0	752	0	10
CZECH REPUBLIC	0	0	514	2	0	512	0	0
HUNGARY	0	0	2 089	13	2	2 074	0	0
POLAND	0	0	961	13	0	949	0	0
ROMANIA	0	4	1 069	21	6	1 038	0	0
SLOVAK REPUBLIC	0	1	512	19	2	490	0	0
SLOVENIA	0	0	193	(5)	0	197	0	0
TURKEY	501	6	6 597	195	2	5 848	46	0
CENTRAL EUROPE	**2 789**	**11**	**13 850**	**262**	**12**	**10 740**	**46**	**10**
WESTERN EUROPE								
WESTERN EUROPE OVERALL	1 300	0	0	0	0	(1 300)	0	0
AUSTRIA	60	0	1 045	0	0	985	0	0
BELGIUM	144	0	3 380	13	0	3 223	0	0
FRANCE	536	0	2 747	0	3	2 220	0	13
GERMANY	519	0	2 214	144	0	1 571	0	20
GREECE	0	1	1 196	53	0	1 142	0	0
IRELAND	151	0	659	3	0	505	0	0
ITALY	1 106	0	3 691	(6)	19	2 886	0	314
MALTA	0	0	50	0	0	50	0	0
PORTUGAL	0	0	59	0	0	59	0	0
SPAIN	487	0	1 276	12	1	768	9	0
SWEDEN	171	1	2 075	(3)	0	1 905	0	0
SWITZERLAND	114	0	662	47	30	488	0	17
UNITED KINGDOM	450	58	1 683	26	1	1 258	70	180
WESTERN EUROPE	**5 038**	**61**	**20 736**	**289**	**54**	**15 760**	**79**	**544**
SOUTH EASTERN EUROPE								
SOUTH EASTERN EUROPE OVERALL	11 021	0	0	0	0	(11 021)	0	0
ALBANIA	0	9	875	6	1	860	0	0
BOSNIA AND HERZEGOVINA	675	11	7 803	79	8	7 143	0	113
CROATIA	640	2	3 499	54	3	2 800	0	0
MONTENEGRO, THE REPUBLIC OF	502	0	2 520	0	0	2 079	0	61
SERBIA	5 107	195	23 614	194	25	17 458	990	354
THE FYR MACEDONIA	0	1	3 250	34	5	3 211	0	0
SOUTH EASTERN EUROPE	**17 945**	**217**	**41 561**	**367**	**41**	**22 529**	**990**	**528**
EUROPE	43 516	323	106 610	1 317	145	61 277	2 092	2 060

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AMERICAS								
SOUTH AMERICA OVERALL	**1 194**	**0**	**0**	**0**	**0**	**(1 194)**	**0**	**0**
NORTHERN SOUTH AMERICA								
NORTHERN SOUTH AMERICA OVERALL	3 778	0	0	0	0	(3 778)	0	0
VENEZUELA REGIONAL OFFICE	826	29	3 663	54	0	2 776	0	22
ECUADOR	4 845	26	5 216	33	17	745	469	919
COLOMBIA	597	16	677	36	39	233	155	399
COSTA RICA	868	1	1 996	13	11	1 262	0	158
PANAMA	286	0	1 041	21	0	666	90	23
NORTHERN SOUTH AMERICA	**11 199**	**72**	**12 592**	**157**	**67**	**1 904**	**714**	**1 522**
SOUTHERN SOUTH AMERICA								
SOUTHERN SOUTH AMERICA OVERALL	1 145	0	0	0	0	(1 145)	0	0
ARGENTINA REGIONAL OFFICE	139	4	2 684	13	9	2 513	0	0
CHILE	0	0	0	9	0	(9)	0	0
BRAZIL	3	1	2 573	1	0	2 569	0	0
SOUTHERN SOUTH AMERICA	**1 287**	**5**	**5 258**	**24**	**9**	**3 933**	**0**	**0**
CENTRAL AMERICA AND MEXICO								
CENTRAL AMERICA OVERALL	641	0	0	0	0	(641)	0	0
MEXICO REGIONAL OFFICE	5	1	2 268	22	88	2 152	0	0
CUBA	0	0	210	0	0	210	0	0
GUATEMALA	0	0	0	2	0	(2)	0	0
CENTRAL AMERICA AND MEXICO	**646**	**1**	**2 478**	**24**	**88**	**1 719**	**0**	**0**
NORTH AMERICA AND CARIBBEAN								
NORTH AMERICA & THE CARIBBEAN	1 898	0	0	0	0	(1 898)	0	0
UNITED STATES OF AMERICA	186	2	3 781	(8)	19	3 541	41	0
CANADA	3	0	1 674	(3)	0	1 674	0	0
NORTH AMERICA AND CARIBBEAN	**2 087**	**2**	**5 455**	**(11)**	**19**	**3 317**	**41**	**0**
AMERICAS	16 415	79	25 782	194	183	9 679	755	1 522
FIELD OPERATIONS OVERALL	**3 000**	**0**	**0**	**0**	**0**	**(3 000)**	**0**	**0**
FIELD OPERATIONS	**594 387**	**5 168**	**751 655**	**8 187**	**5 838**	**139 273**	**20 856**	**22 054**
GLOBAL PROGRAMMES								
EXECUTIVE DIRECTION AND MGT	88	0	294	(2)	1	207	0	0
DIV INT PROTECTION SERVICES	3 045	7	9 155	342	95	3 834	1 856	23

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DIV EXTERNAL RELATIONS	105	0	9 849	32	35	9 494	183	0
DIV INFO SYSTEMS & TELECOMS	0	0	6 765	1	79	6 307	378	0
DEPARTMENT OF OPERATIONS	11 263	0	37 566	(87)	77	21 292	5 061	40
DIV HUMAN RESOURCES MGT	0	0	30 977	20	192	30 [illegible]	0	0
DIV FINANCE AND ADMIN MGT	0	0	79	0	0	[illegible]	0	0
GLOBAL SERVICE CENTRE	775	0	3 288	0	0	2 513	0	0
GLOBAL PROGRAMMES OVERALL	15 237	0	0	(4)	0	(15 233)	0	0
GLOBAL PROGRAMMES	**30 513**	**7**	**97 973**	**302**	**479**	**59 259**	**7 478**	**63**
HEADQUARTERS								
EXECUTIVE DIRECTION AND MGT	431	0	12 330	83	6	11 354	456	0
DIV INT PROTECTION SERVICES	153	39	10 798	9	0	10 598	0	0
DIV EXTERNAL RELATIONS	0	0	8 583	6	6	8 571	0	0
DIV INFO SYSTEMS & TELECOMS	0	0	23 417	12	262	23 142	0	0
DEPARTMENT OF OPERATIONS	73	0	34 783	21	0	34 689	0	0
DIV HUMAN RESOURCES MGT	0	0	14 335	(122)	7	14 449	0	0
DIV FINANCE AND ADMIN MGT	0	59	14 898	(1 142)	588	15 393	0	0
OTHER HQ SECTIONS	0	0	495	0	0	495	0	0
HEADQUARTERS OVERALL	23 095	0	0	0	0	(23 095)	0	0
HEADQUARTERS	**23 751**	**97**	**119 639**	**(1 133)**	**869**	**95 598**	**456**	**0**
OPERATIONAL RESERVE	**12 997**	**0**	**0**	**0**	**0**	**(12 997)**	**0**	**0**
UNEARMARKED	**262 357**	**0**	**0**	**(775)**	**0**	**(251 619)**	**30 050**	**40 013**
TOTAL ANNUAL PROGRAMME FUND	**924 005**	**5 273**	**969 267**	**6 580**	**7 186**	**29 514**	**58 840**	**62 130**

STATEMENT OF INCOME AND EXPENDITURE
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for the year ended 31 December 2007
(in thousands of United States Dollars)

Annex to Statement I

UN REGULAR BUDGET FUND	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
HEADQUARTERS								
EXECUTIVE DIRECTION AND MGT	0	0	3 858	0	0	0	(9 552)	(13 209)
DIV EXTERNAL RELATIONS	0	0	6 538	0	0	0	(17 832)	(24 370)
DIV INFO SYSTEMS & TELECOMS	0	0	5 286	0	0	0	(15 678)	(20 962)
DEPARTMENT OF OPERATIONS	0	0	1 703	0	0	0	(8 267)	(9 970)
DIV HUMAN RESOURCES MGT	0	0	6 232	0	0	0	(18 156)	(24 389)
DIV FINANCE AND ADMIN MGT	0	0	13 626	(775)	0	0	(29 258)	(42 658)
HEADQUARTERS OVERALL	37 043	0	0	0	0	0	97 740	134 783
HEADQUARTERS	**37 043**	**0**	**37 043**	**(775)**	**0**	**0**	**(0)**	**(775)**
UNEARMARKED	**0**	**0**	**0**	**775**	**0**	**0**	**0**	**775**
TOTAL UN REGULAR BUDGET FUND	**37 043**	**0**	**37 043**	**0**	**0**	**0**	**(0)**	**0**

STATEMENT OF INCOME AND EXPENDITURE
by Fund/Region/Country/Territory
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(In thousands of United States Dollars)

Annex to Statement I

JUNIOR PROFESSIONAL OFFICERS	Current Year Contribution	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
FIELD OPERATIONS								
AFRICA								
WEST AFRICA								
WEST AFRICA OVERALL	0	0	10	0	0	0	(48)	(57)
COTE D'IVOIRE	0	0	0	0	0	0	(44)	(44)
GHANA	0	0	245	0	0	0	(349)	(595)
GUINEA	0	0	92	0	0	0	(373)	(465)
SENEGAL	0	0	156	0	0	0	(244)	(400)
SIERRA LEONE	0	0	0	0	0	0	(123)	(123)
WEST AFRICA	**0**	**0**	**503**	**0**	**0**	**0**	**(1 181)**	**(1 684)**
EAST AND HORN OF AFRICA								
EAST & HORN OF AFRICA OVERALL	0	0	21	0	0	0	(101)	(122)
DJIBOUTI	0	0	0	0	0	0	(81)	(81)
ERITREA	0	0	0	0	0	0	(96)	(96)
ETH'OPIA	0	0	524	0	0	0	(1 691)	(2 215)
KENYA	0	0	451	0	0	0	(1 176)	(1 627)
SOMALIA	0	0	86	0	0	0	(203)	(289)
SUDAN	0	0	297	0	0	0	(403)	(700)
UGANDA	0	0	429	0	0	0	(906)	(1 335)
EAST AND HORN OF AFRICA	**0**	**0**	**1 808**	**0**	**0**	**0**	**(4 657)**	**(6 465)**
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	0	0	7	0	0	0	(9)	(16)
BURUNDI	0	0	106	0	0	0	(11)	(117)
CAMEROON	0	0	84	0	0	0	(43)	(127)
CHAD	0	0	161	0	0	0	(285)	(446)
THE REPUBLIC OF THE CONGO	0	0	55	0	0	0	(228)	(283)
DEMOCRATIC REP OF THE CONGO	0	0	96	0	0	0	(123)	(219)
RWANDA	0	0	89	0	0	0	(217)	(306)
UNITED REPUBLIC OF TANZANIA	0	0	307	0	0	0	(936)	(1 244)
CENTRAL AFRICA AND GREAT LAKES	**0**	**0**	**904**	**0**	**0**	**0**	**(1 852)**	**(2 756)**
SOUTHERN AFRICA								
SOUTHERN AFRICA OVERALL	0	0	4	0	0	0	(16)	(21)
ANGOLA	0	0	42	0	0	0	(471)	(512)
MALAWI	0	0	60	0	0	0	(62)	(122)
MOZAMBIQUE	0	0	33	0	0	0	(251)	(284)
NAMIBIA	0	0	0	0	0	0	(28)	(28)
SOUTH AFRICA	0	0	103	0	0	0	(409)	(512)
ZAMBIA	0	0	58	0	0	0	(553)	(611)
ZIMBABWE	0	0	73	0	0	0	(180)	(253)
SOUTHERN AFRICA	**0**	**0**	**373**	**0**	**0**	**0**	**(1 970)**	**(2 343)**
AFRICA	0	0	3 588	0	0	0	(9 660)	(13 249)
MENA								
MENA OVERALL	**0**	**0**	**14**	**0**	**0**	**0**	**(33)**	**(47)**
NORTH AFRICA								
ALGERIA	0	0	108	0	0	0	(85)	(193)
LIBYAN ARAB JAMAHIRIYA	0	0	94	0	0	0	0	(94)
MAURITANIA	0	0	109	0	0	0	(106)	(214)
MOROCCO	0	0	43	0	0	0	0	(43)
NORTH AFRICA	**0**	**0**	**354**	**0**	**0**	**0**	**(191)**	**(545)**
MIDDLE EAST								
EGYPT	0	0	115	0	0	0	(252)	(366)
JORDAN	0	0	62	0	0	0	(187)	(249)
SYRIAN ARAB REPUBLIC	0	0	39	0	0	0	(82)	(121)
YEMEN	0	0	83	0	0	0	(149)	(232)
MIDDLE EAST	**0**	**0**	**298**	**0**	**0**	**0**	**(670)**	**(968)**
MENA	0	0	665	0	0	0	(895)	(1 559)
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA PACIFIC OVERALL	0	0	13	0	0	0	(44)	(58)
ASIA AND PACIFIC OVERALL	**0**	**0**	**13**	**0**	**0**	**0**	**(44)**	**(58)**
SOUTH ASIA								
BANGLADESH	0	0	37	0	0	0	(148)	(185)
INDIA	0	0	74	0	0	0	(262)	(336)
NEPAL	0	0	278	0	0	0	(642)	(920)
SRI LANKA	0	0	158	0	0	0	(442)	(599)
SOUTH ASIA	**0**	**0**	**547**	**0**	**0**	**0**	**(1 493)**	**(2 040)**

STATEMENT OF INCOME AND EXPENDITURE
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(In thousands of United States Dollars)

Annex to Statement I

JUNIOR PROFESSIONAL OFFICERS	Current Year Contribution	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EAST ASIA AND THE PACIFIC								
CAMBODIA	0	0	72	0	0	0	(187)	(259)
CHINA	0	0	77	0	0	0	(369)	(445)
INDONESIA	0	0	0	0	0	0	(1)	(1)
MALAYSIA	0	0	87	0	0	0	(84)	(171)
MYANMAR	0	0	70	0	0	0	(389)	(459)
THAILAND	0	0	242	0	0	0	(852)	(1 094)
EAST ASIA AND THE PACIFIC	**0**	**0**	**547**	**0**	**0**	**0**	**(1 883)**	**(2 430)**
SOUTH-WEST ASIA								
AFGHANISTAN	0	0	189	0	0	0	(696)	(866)
ISLAMIC REPUBLIC OF IRAN	0	0	17	0	0	0	(230)	(246)
PAKISTAN	0	0	68	0	0	0	(73)	(141)
SOUTH-WEST ASIA	**0**	**0**	**254**	**0**	**0**	**0**	**(999)**	**(1 253)**
ASIA AND THE PACIFIC	0	0	1 361	0	0	0	(4 419)	(5 781)
EUROPE								
EUROPE OVERALL	**0**	**0**	**10**	**0**	**0**	**0**	**(93)**	**(104)**
EASTERN EUROPE								
ARMENIA	0	0	0	0	0	0	(68)	(68)
AZERBAIJAN	0	0	141	0	0	0	(336)	(477)
GEORGIA	0	0	75	0	0	0	(169)	(244)
RUSSIAN FEDERATION	0	0	241	0	0	0	(782)	(1 023)
EASTERN EUROPE	**0**	**0**	**457**	**0**	**0**	**0**	**(1 355)**	**(1 812)**
CENTRAL EUROPE								
CYPRUS	0	0	0	0	0	0	(102)	(102)
CZECH REPUBLIC	0	0	0	0	0	0	(85)	(85)
SLOVENIA	0	0	29	0	0	0	(215)	(244)
TURKEY	0	0	91	0	0	0	(336)	(427)
CENTRAL EUROPE	**0**	**0**	**120**	**0**	**0**	**0**	**(738)**	**(858)**
WESTERN EUROPE								
BELGIUM	0	0	4	0	0	0	(43)	(47)
SWITZERLAND	0	0	110	0	0	0	(142)	(251)
WESTERN EUROPE	**0**	**0**	**113**	**0**	**0**	**0**	**(185)**	**(298)**
SOUTH EASTERN EUROPE								
SOUTH EASTERN EUROPE OVERALL	0	0	2	0	0	0	(6)	(7)
BOSNIA AND HERZEGOVINA	0	0	172	0	0	0	(763)	(935)
CROATIA	0	0	0	0	0	0	(41)	(41)
MONTENEGRO, THE REPUBLIC OF	0	0	89	0	0	0	0	(89)
SERBIA	0	0	11	0	0	0	(332)	(343)
THE FYR MACEDONIA	0	0	33	0	0	0	(219)	(252)
SOUTH EASTERN EUROPE	**0**	**0**	**307**	**0**	**0**	**0**	**(1 360)**	**(1 667)**
EUROPE	0	0	1 007	0	0	0	(3 731)	(4 739)
AMERICAS								
AMERICAS OVERALL	**0**	**0**	**14**	**0**	**0**	**0**	**(13)**	**(27)**
NORTHERN SOUTH AMERICA								
VENEZUELA REGIONAL OFFICE	0	0	165	0	0	0	(265)	(429)
ECUADOR	0	0	61	0	0	0	(82)	(143)
COLOMBIA	0	0	158	0	0	0	(190)	(348)
COSTA RICA	0	0	72	0	0	0	(32)	(104)
NORTHERN SOUTH AMERICA	**0**	**0**	**456**	**0**	**0**	**0**	**(569)**	**(1 025)**
CENTRAL AMERICA AND MEXICO								
MEXICO REGIONAL OFFICE	0	0	38	0	0	0	0	(38)
CENTRAL AMERICA AND MEXICO	**0**	**0**	**38**	**0**	**0**	**0**	**0**	**(38)**
NORTH AMERICA AND CARIBBEAN								
UNITED STATES OF AMERICA	0	0	0	0	0	0	(231)	(231)
NORTH AMERICA AND CARIBBEAN	**0**	**0**	**0**	**0**	**0**	**0**	**(231)**	**(231)**
AMERICAS	0	0	507	0	0	0	(812)	(1 320)
FIELD OPERATIONS	**0**	**0**	**7 129**	**0**	**0**	**0**	**(19 518)**	**(26 647)**
GLOBAL PROGRAMMES								
DEPARTMENT OF OPERATIONS	0	0	269	0	0	0	(382)	(651)
OTHER GLOBAL PROGRAMMES	11 518	0	0	(18)	0	(1 500)	27 359	37 358
GLOBAL PROGRAMMES OVERALL	0	0	0	0	0	0	5 919	5 919
GLOBAL PROGRAMMES	**11 518**	**0**	**269**	**(18)**	**0**	**(1 500)**	**32 895**	**42 626**

STATEMENT OF INCOME AND EXPENDITURE
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JUNIOR PROFESSIONAL OFFICERS	Current Year Contribution	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
HEADQUARTERS								
EXECUTIVE DIRECTION AND MGT	0	0	172	0	0	0	(936)	(1 108)
DIV INT PROTECTION SERVICES	0	0	449	0	0	0	(1 561)	(2 011)
DIV EXTERNAL RELATIONS	0	0	678	0	0	0	(2 000)	(2 677)
DEPARTMENT OF OPERATIONS	0	0	776	0	0	0	(1 911)	(2 687)
DIV HUMAN RESOURCES MGT	0	0	0	0	0	0	(228)	(228)
DIV FINANCE AND ADMIN MGT	0	0	94	0	0	0	(261)	(355)
HEADQUARTERS	0	0	2 167	0	0	0	(6 898)	(9 066)
OVERALL	0	0	0	0	0	0	297	297
TOTAL JUNIOR PROFESSIONAL OFFICERS	11 518	0	9 586	(18)	0	(1 500)	6 777	7 211

STATEMENT OF INCOME AND EXPENDITURE
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(in thousands of United States Dollars)

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SUPPLEMENTARY PROGRAMMES FUND	Current year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
FIELD OPERATIONS								
AFRICA								
AFRICA OVERALL	12 788	0	0	0	0	(12 788)	0	0
WEST AFRICA								
COTE D'IVOIRE	1 124	0	1 781	80	1	1 587	285	1 295
LIBERIA	1 515	0	9 077	239	103	92	7 585	457
SENEGAL	0	0	170	0	0	170	0	0
SIERRA LEONE	0	0	0	(248)	0	248	0	0
WEST AFRICA	2 639	0	11 029	71	103	2 097	7 870	1 752
EAST AND HORN OF AFRICA								
DJIBOUTI	93	0	16	0	0	(77)	0	0
ETHIOPIA	2 541	0	6 230	2	0	3 688	0	0
KENYA	2 391	0	4 272	297	4	1 583	0	3
SOMALIA	9 297	0	6 209	0	0	2 325	2 515	7 927
SUDAN	42 838	0	60 243	(417)	254	13 862	12 824	9 117
UGANDA	7 740	0	11 942	200	174	2 185	3 381	1 737
EAST AND HORN OF AFRICA	84 900	0	88 913	81	432	23 565	18 721	18 784
CENTRAL AFRICA AND GREAT LAKES								
CENTRAL AFRICA & GREAT LAKES	121	0	0	0	0	(121)	0	0
COUNTRIES IN CENTRAL AFRICA	0	0	581	0	0	581	0	0
BURUNDI	0	0	0	9	0	(9)	0	0
CENTRAL AFRICAN REPUBLIC	2 050	0	1 901	(80)	20	215	0	303
CHAD	7 918	0	8 150	(19)	15	(1 030)	2 345	1 080
THE REPUBLIC OF THE CONGO	198	0	2 282	56	1	2 028	0	0
DEMOCRATIC REP OF THE CONGO	41 067	0	37 753	579	204	(6 140)	9 322	7 300
UNITED REPUBLIC OF TANZANIA	1 587	0	4 747	29	105	3 046	0	(0)
CENTRAL AFRICA AND GREAT LAKES	52 939	0	55 384	573	346	(1 459)	11 667	8 682
SOUTHERN AFRICA								
ZAMBIA	0	0	905	0	10	896	0	0
SOUTHERN AFRICA	0	0	905	0	10	896	0	0
AFRICA	133 265	0	156 231	725	890	12 311	38 258	29 218
MENA								
MENA OVERALL	95 873	0	0	0	0	(59 032)	3 451	292
NORTH AFRICA								
NORTH AFRICA OVERALL	824	0	625	0	0	394	67	659
ALGERIA	26	0	396	0	0	370	0	0
LIBYAN ARAB JAMAHIRIYA	18	0	43	0	0	25	0	0
MAURITANIA	3 448	0	1 954	0	0	(195)	0	1 409
MOROCCO	594	0	416	0	0	(178)	0	0
TUNISIA	22	0	19	0	0	(3)	0	0
WESTERN SAHARA	2 944	0	2 352	0	0	1 185	0	1 776
NORTH AFRICA	7 875	0	5 705	0	0	1 608	67	3 845
MIDDLE EAST								
MIDDLE EAST OVERALL	32 373	0	4 947	5	88	(18 761)	0	8 758
EGYPT	0	0	2 556	0	0	2 556	0	0
IRAQ	18 857	0	29 392	253	6	12 275	0	0
JORDAN	10 562	0	38 971	26	5	28 377	0	0
LEBANON	696	0	3 887	18	147	77	2 948	0
SAUDI ARABIA	0	0	108	0	0	108	0	0
SYRIAN ARAB REPUBLIC	24 968	0	53 548	1	3	28 575	0	(0)
YEMEN	645	0	935	0	0	290	0	0
MIDDLE EAST	86 101	0	134 342	303	249	53 497	2 948	8 758
MENA	149 849	0	140 046	303	249	(3 927)	6 466	12 895
ASIA AND THE PACIFIC								
ASIA AND PACIFIC OVERALL								
ASIA PACIFIC OVERALL	0	0	0	0	0	(3 610)	3 610	0
ASIA AND PACIFIC OVERALL	0	0	0	0	0	(3 610)	3 610	0
SOUTH ASIA								
NEPAL	0	0	0	0	1	(189)	189	0
SRI LANKA	0	0	0	143	1	(144)	0	0
SOUTH ASIA	0	0	0	143	2	(314)	189	(0)
EAST ASIA AND THE PACIFIC								
INDONESIA	0	0	0	(4 161)	754	3 407	0	(0)
TIMOR-LESTE	0	0	(0)	(831)	20	(522)	1 333	0
EAST ASIA AND THE PACIFIC	0	0	0	(4 992)	774	2 885	1 333	(0)
SOUTH-WEST ASIA								
AFGHANISTAN	0	0	0	(24)	0	24	0	0
ISLAMIC REPUBLIC OF IRAN	0	0	632	82	4	546	0	0
PAKISTAN	1 605	0	1 469	479	10	(1 973)	1 983	635
SOUTH-WEST ASIA	1 605	0	2 101	537	14	(1 403)	1 983	635
ASIA AND THE PACIFIC	1 605	0	2 101	(4 313)	791	(2 441)	7 095	635
EUROPE								
CENTRAL EUROPE								
TURKEY	265	0	1 234	0	0	969	0	0
CENTRAL EUROPE	265	0	1 234	0	0	969	0	0
WESTERN EUROPE								
FRANCE	0	0	0	15	0	(15)	0	0
WESTERN EUROPE	0	0	0	15	0	(15)	0	0
EUROPE	265	0	1 234	15	0	954	0	0
AMERICAS								
NORTHERN SOUTH AMERICA								
COLOMBIA	14 961	0	12 875	135	0	15	153	2 389
NORTHERN SOUTH AMERICA	14 961	0	12 875	135	0	15	153	2 389

STATEMENT OF INCOME AND EXPENDITURE
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(in thousands of United States Dollars)

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SUPPLEMENTARY PROGRAMMES FUND	Current year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
SOUTHERN SOUTH AMERICA								
ARGENTINA REGIONAL OFFICE	0	0	53	0	0	53	0	0
BRAZIL	0	0	500	0	0	500	0	0
SOUTHERN SOUTH AMERICA	**0**	**0**	**553**	**0**	**0**	**553**	**0**	**0**
AMERICAS	14 961	0	13 427	135	0	567	153	2 389
FIELD OPERATIONS	**299 945**	**0**	**313 040**	**(3 134)**	**1 931**	**7 464**	**51 972**	**45 137**
GLOBAL PROGRAMMES								
DIV INT PROTECTION SERVICES	0	0	317	0	0	317	0	0
DEPARTMENT OF OPERATIONS	8 771	0	9 237	182	15	3 719	0	3 449
OTHER GLOBAL PROGRAMMES	22 644	0	(0)	0	0	(22 644)	0	0
GLOBAL PROGRAMMES OVERALL	815	0	0	0	0	(4 245)	3 430	0
GLOBAL PROGRAMMES	**32 229**	**0**	**9 554**	**182**	**15**	**(22 853)**	**3 430**	**3 449**
HEADQUARTERS								
DEPARTMENT OF OPERATIONS	573	0	3 189	0	0	2 591	0	0
DIV FINANCE AND ADMIN MGT	0	0	375	0	0	375	0	0
HEADQUARTERS	**578**	**0**	**3 543**	**0**	**0**	**2 966**	**0**	**0**
TOTAL SUPPLEMENTARY PROGRAMMES FUND	**332 752**	**0**	**326 138**	**(2 952)**	**1 946**	**(12 423)**	**55 402**	**48 586**

STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Country/Territory
as at 31 December 2007
(in thousands of United States Dollars)

Annex to Statement II

	ASSETS			LIABILITIES			
ANNUAL PROGRAMME FUND	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balance
FIELD OPERATIONS							
AFRICA							
AFRICA OVERALL	(2 187)	2 187	0	0	0	0	0
WEST AFRICA							
WEST AFRICA OVERALL	423	150	573	573	0	0	573
BENIN	81	43	124	0	102	21	124
COTE D'IVOIRE	232	300	533	364	164	6	533
GAMBIA	(33)	35	2	0	2	0	2
GHANA	(56)	288	233	173	54	6	233
GUINEA	799	137	936	878	41	20	936
LIBERIA	1 535	1 919	3 454	3 140	162	152	3 454
MALI	(89)	91	2	0	2	0	2
NIGERIA	(83)	150	67	48	2	17	67
SENEGAL	54	103	157	115	41	0	157
SIERRA LEONE	(480)	1 139	659	503	156	1	659
TOGO	1	0	1	0	1	0	1
WEST AFRICA	2 387	4 354	6 741	5 793	726	222	6 741
EAST AND HORN OF AFRICA							
OTHER COUNTRIES IN EAST HORN	(19)	0	(19)	7	(26)	0	(19)
DJIBOUTI	306	204	510	251	232	27	510
ERITREA	(518)	686	168	3	184	0	188
ETHIOPIA	2 477	560	3 037	1 033	1 141	863	3 037
KENYA	4 425	943	5 368	2 775	1 519	1 074	5 368
SOMALIA	(63)	881	818	21	778	18	818
SUDAN	3 407	836	4 243	2 543	1 684	18	4 243
UGANDA	465	1 904	2 369	1 107	479	783	2 369
EAST AND HORN OF AFRICA	10 479	6 014	16 494	7 741	5 972	2 781	16 494
CENTRAL AFRICA AND GREAT LAKES							
COUNTRIES IN CENTRAL AFRICA	216	3	219	219	0	0	219
BURUNDI	(4 981)	7 452	2 481	768	391	1 301	2 481
CAMEROON	0	22	22	52	(42)	12	22
CENTRAL AFRICAN REPUBLIC	282	191	452	248	54	151	452
CHAD	7 697	3 710	11 406	8 568	2 449	89	11 406
THE REPUBLIC OF THE CONGO	587	139	726	27	242	457	726
DEMOCRATIC REP OF THE CONGO	584	2 028	2 612	530	764	1 318	2 612
GABON	395	291	677	138	190	349	677
RWANDA	(614)	211	(404)	33	(658)	222	(404)
UNITED REPUBLIC OF TANZANIA	593	3 801	4 394	1 487	1 117	1 790	4 394
CENTRAL AFRICA AND GREAT LAKES	4 718	17 847	22 565	12 368	4 507	5 689	22 565
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	345	99	444	79	0	365	444
ANGOLA	(349)	566	216	180	58	0	218
BOTSWANA	166	88	255	49	36	170	255
MALAWI	218	123	341	50	276	16	341
MOZAMBIQUE	(19)	52	33	4	29	0	33
NAMIBIA	34	56	90	32	58	0	90
SOUTH AFRICA	95	59	154	20	133	0	154
ZAMBIA	153	854	1 007	284	152	571	1 007
ZIMBABWE	122	0	122	52	70	0	122
SOUTHERN AFRICA	765	1 897	2 662	730	810	1 123	2 662
AFRICA	16 163	32 299	48 462	26 633	12 015	9 814	48 462
MENA							
NORTH AFRICA							
NORTH AFRICA OVERALL	(216)	216	0	0	0	0	0
ALGERIA	143	1 603	1 746	606	619	519	1 746
LIBYAN ARAB JAMAHIRIYA	(42)	28	(13)	0	(13)	0	(13)
MAURITANIA	146	99	245	34	3	208	245
MOROCCO	31	74	105	74	31	0	105
TUNISIA	23	0	24	6	18	0	24
WESTERN SAHARA	(157)	197	39	11	25	4	39
NORTH AFRICA	(71)	2 217	2 146	732	682	731	2 146
MIDDLE EAST							
EGYPT	(607)	877	269	50	53	186	289
IRAQ	598	54	652	63	590	0	652
JORDAN	618	203	821	334	88	399	821
KUWAIT	51	26	77	0	77	0	77
LEBANON	1 796	562	2 359	222	1 927	210	2 359
SAUDI ARABIA	(78)	95	19	16	3	0	19
SYRIAN ARAB REPUBLIC	10 555	227	10 782	240	10 542	0	10 782
UNITED ARAB EMIRATES	3	25	28	28	0	0	28
YEMEN	782	90	872	315	557	0	872
ISRAEL	(29)	36	8	6	2	0	8
MIDDLE EAST	13 692	2 196	15 887	1 274	13 839	775	15 887
MENA	13 620	4 413	18 033	2 006	14 521	1 506	18 033
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL							
SOUTH ASIA							
BANGLADESH	(151)	307	156	148	9	0	156
INDIA	118	45	163	50	23	91	163
NEPAL	(130)	627	497	438	(18)	78	497
SRI LANKA	4 703	927	5 630	2 112	78	3 441	5 630
SOUTH ASIA	4 540	1 906	6 446	2 748	92	3 608	6 448

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	ASSETS			LIABILITIES			
ANNUAL PROGRAMME FUND	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balance
EAST ASIA AND THE PACIFIC							
AUSTRALIA	7	20	27	23	4	0	27
CAMBODIA	(5)	6	1	0	1	0	1
CHINA	252	9	261	151	87	23	261
INDONESIA	140	18	158	69	49	40	158
JAPAN	(78)	20	(58)	15	(73)	0	(58)
MALAYSIA	166	132	297	97	6	194	297
MONGOLIA	32	(7)	25	0	(0)	25	25
PAPUA NEW GUINEA	12	4	16	7	9	0	16
PHILIPPINES	198	(172)	26	8	20	0	26
REPUBLIC OF KOREA	0	6	5	4	1	0	5
LAO PEOPLE'S DEMOCRATIC REP	0	0	0	0	0	0	0
MYANMAR	253	369	623	603	20	0	623
SINGAPORE	69	0	69	0	69	0	69
THAILAND	184	442	626	550	(22)	89	626
TIMOR-LESTE	22	72	95	64	30	0	95
VIET NAM	(66)	85	18	18	0	0	18
EAST ASIA AND THE PACIFIC	**1 183**	**1 006**	**2 189**	**1 615**	**202**	**372**	**2 189**
SOUTH-WEST ASIA							
SOUTH-WEST ASIA OVERALL	513	1 519	2 032	188	0	1 863	2 032
AFGHANISTAN	(144)	2 914	2 770	2 451	307	11	2 770	
ISLAMIC REPUBLIC OF IRAN	1 131	(610)	521	253	146	122	521
PAKISTAN	(2 499)	4 311	1 822	475	171	1 176	1 822
SOUTH-WEST ASIA	**(990)**	**8 133**	**7 144**	**3 348**	**624**	**3 172**	**7 144**
CENTRAL ASIA							
CENTRAL ASIA OVERALL	(648)	669	21	21	0	0	21
KAZAKHSTAN	(71)	127	57	48	9	0	57
KYRGYSTAN	(52)	62	9	0	9	0	9
TAJIKISTAN	10	9	19	14	5	0	19
TURKMENISTAN	(53)	54	1	2	(1)	0	1
UZBEKISTAN	(3)	3	0	0	0	0	0
CENTRAL ASIA	**(817)**	**924**	**107**	**84**	**22**	**0**	**107**
ASIA AND THE PACIFIC	3 916	11 968	15 885	7 793	941	7 151	15 885
EUROPE							
EASTERN EUROPE							
EASTERN EUROPE OVERALL	311	(58)	253	1	0	252	253
ARMENIA	91	0	91	8	83	0	91
AZERBAIJAN	(142)	146	5	1	4	0	5
BELARUS	61	231	291	283	9	0	291
GEORGIA	372	404	776	202	20	554	776
REPUBLIC OF MOLDOVA	(181)	201	20	20	0	0	20
RUSSIAN FEDERATION	(489)	953	464	(6)	489	0	484
UKRAINE	(211)	412	201	19	10	173	201
EASTERN EUROPE	**(189)**	**2 289**	**2 099**	**527**	**594**	**978**	**2 099**
CENTRAL EUROPE							
OTHER COUNTRIES IN CENT EUROPE	30	0	30	30	0	0	30
BULGARIA	(2)	23	22	0	22	0	22
CYPRUS	13	(1)	12	0	3	10	12
CZECH REPUBLIC	(35)	2	(33)	0	(33)	0	(33)
HUNGARY	112	25	137	135	2	0	137
POLAND	31	5	36	13	23	0	36
ROMANIA	(87)	95	8	41	(33)	0	8
SLOVAKIA	23	(5)	19	19	(1)	0	19
SLOVENIA	1	2	4	3	1	0	4
TURKEY	(632)	821	189	55	134	0	189
CENTRAL EUROPE	**(545)**	**968**	**423**	**295**	**118**	**10**	**423**
WESTERN EUROPE							
AUSTRIA	(9)	15	7	0	7	0	7
BELGIUM	(133)	185	52	20	32	0	52
FRANCE	7	77	84	21	50	13	84
GERMANY	(189)	51	(138)	0	(158)	20	(138)
GREECE	39	13	52	60	(8)	0	52
IRELAND	(125)	129	5	5	0	0	5
ITALY	213	425	638	280	73	314	638
NETHERLANDS	3	3	6	0	6	0	6
MALTA	22	0	22	0	22	0	22
PORTUGAL	17	0	17	17	0	0	17
SPAIN	18	19	34	38	(2)	0	34
SWEDEN	(19)	38	20	2	18	0	20
SWITZERLAND	60	18	78	46	16	17	78
UNITED KINGDOM	93	325	418	15	224	180	418
WESTERN EUROPE	**(3)**	**1 298**	**1 296**	**472**	**280**	**544**	**1 296**
SOUTH EASTERN EUROPE							
SOUTH EASTERN EUROPE OVERALL	(36)	36	0	0	0	0	0
ALBANIA	(36)	57	21	28	(8)	0	21
BOSNIA AND HERZEGOVINA	(627)	887	260	106	41	113	260
CROATIA	(653)	627	(27)	5	(32)	0	(27)
MONTENEGRO, THE REPUBLIC OF	81	132	193	150	(18)	61	193
SERBIA	1 205	748	1 953	1 527	72	354	1 953
THE FYR MACEDONIA	38	98	135	129	6	0	135
SOUTH EASTERN EUROPE	**(49)**	**2 585**	**2 536**	**1 944**	**64**	**528**	**2 536**
EUROPE	(786)	7 140	6 354	3 239	1 056	2 060	6 354

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ANNUAL PROGRAMME FUND	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balance
AMERICAS							
NORTHERN SOUTH AMERICA							
VENEZUELA REGIONAL OFFICE	(179)	217	38	0	16	22	38
PERU	(0)	0	0	0	0	0	0
ECUADOR	(567)	1 608	1 041	89	53	919	1 041
COLOMBIA	103	476	579	163	17	399	579
COSTA RICA	118	43	161	0	3	158	161
PANAMA	(10)	33	23	0	(0)	23	23
NORTHERN SOUTH AMERICA	**(536)**	**2 378**	**1 843**	**232**	**88**	**1 522**	**1 843**
SOUTHERN SOUTH AMERICA							
ARGENTINA REGIONAL OFFICE	132	64	196	114	82	0	196
CHILE	(7)	7	0	0	0	0	0
BRAZIL	71	(37)	33	9	24	0	33
SOUTHERN SOUTH AMERICA	**195**	**34**	**229**	**123**	**106**	**0**	**229**
CENTRAL AMERICA AND MEXICO							
MEXICO REGIONAL OFFICE	(17)	33	16	0	16	0	16
CUBA	0	0	0	0	0	0	0
GUATEMALA	(4)	4	0	0	0	0	0
CENTRAL AMERICA AND MEXICO	**(21)**	**37**	**16**	**0**	**16**	**0**	**16**
NORTH AMERICA AND CARIBBEAN							
UNITED STATES OF AMERICA	(38)	14	(24)	0	(24)	0	(24)
CANADA	(47)	55	8	7	1	0	8
NORTH AMERICA AND CARIBBEAN	**(85)**	**69**	**(15)**	**7**	**(22)**	**0**	**(15)**
AMERICAS	(446)	2 518	2 072	362	188	1 522	2 072
FIELD OPERATIONS	**32 468**	**58 338**	**90 806**	**40 032**	**26 720**	**22 054**	**90 806**
GLOBAL PROGRAMMES							
EXECUTIVE DIRECTION AND MGT	184	0	184	184	0	0	184
DIV INT PROTECTION SERVICES	414	227	641	618	0	23	641
DIV EXTERNAL RELATIONS	1 201	(1)	1 200	1 193	7	0	1 200
DIV INFO SYSTEMS & TELECOMS	3 278	2	3 278	3 278	0	0	3 278
DEPARTMENT OF OPERATIONS	19 489	302	19 792	13 790	5 962	40	19 792
DIV HUMAN RESOURCES MGT	1 449	48	1 497	763	734	0	1 497
DIV FINANCE AND ADMIN MGT	15	0	15	15	0	0	15
GLOBAL SERVICE CENTRE	1 913	135	2 047	1 636	411	0	2 047
GLOBAL PROGRAMMES OVERALL	323	1	325	0	325	0	325
GLOBAL PROGRAMMES	**28 244**	**715**	**28 958**	**21 456**	**7 439**	**63**	**28 958**
HEADQUARTERS							
EXECUTIVE DIRECTION AND MGT	195	45	239	261	(21)	0	239
DIV INT PROTECTION SERVICES	112	19	131	22	108	0	131
DIV EXTERNAL RELATIONS	279	(3)	276	256	20	0	276
DIV INFO SYSTEMS & TELECOMS	1 743	(61)	1 682	1 682	(0)	0	1 682
DEPARTMENT OF OPERATIONS	(15)	143	128	43	85	0	128
DIV HUMAN RESOURCES MGT	(35 009)	13 087	(21 922)	422	(22 344)	0	(21 922)
DIV FINANCE AND ADMIN MGT	86 125	2 971	89 096	6 855	82 240	0	89 096
OTHER HQ SECTIONS	(2)	4	2	2	0	0	2
HEADQUARTERS OVERALL	0	71	71	0	71	0	71
HEADQUARTERS	**53 427**	**16 275**	**69 703**	**9 543**	**60 159**	**0**	**69 703**
OPERATIONAL RESERVE	**(257)**	**257**	**0**	**0**	**0**	**0**	**0**
UNEARMARKED	**35 835**	**4 178**	**40 013**	**0**	**0**	**40 013**	**40 013**
TOTAL ANNUAL PROGRAMME FUND	**149 717**	**79 763**	**229 480**	**71 032**	**96 318**	**62 130**	**229 480**

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UN REGULAR BUDGET FUND	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
UNHCR TOTAL							
HEADQUARTERS							
EXECUTIVE DIRECTION AND MGT	(13 209)	0	(13 209)	0	0	(13 209)	(13 209)
DIV EXTERNAL RELATIONS	(24 370)	0	(24 370)	0	0	(24 370)	(24 370)
DIV INFO SYSTEMS & TELECOMS	(20 962)	0	(20 962)	0	0	(20 962)	(20 962)
DEPARTMENT OF OPERATIONS	(9 970)	0	(9 970)	0	0	(9 970)	(9 970)
DIV HUMAN RESOURCES MGT	(24 389)	0	(24 389)	0	0	(24 389)	(24 389)
DIV FINANCE AND ADMIN MGT	(41 601)	0	(41 601)	0	1 057	(42 658)	(41 601)
HEADQUARTERS OVERALL	132 950	1 833	134 783	0	0	134 783	134 783
HEADQUARTERS	**(1 551)**	**1 833**	**282**	**0**	**1 057**	**(775)**	**282**
UNEARMARKED	**1 551**	**(776)**	**775**	**0**	**0**	**775**	**775**
TOTAL UN REGULAR BUDGET FUND	**0**	**1 057**	**1 057**	**0**	**1 057**	**(0)**	**1 057**

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JUNIOR PROFESSIONAL OFFICERS	ASSETS			LIABILITIES			
	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund alances
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	(57)	0	(57)	0	0	(57)	(57)
COTE D'IVOIRE	(44)	0	(44)	0	0	(44)	(44)
GHANA	(595)	0	(595)	0	0	(595)	(595)
GUINEA	(465)	0	(465)	0	0	(465)	(465)
SENEGAL	(400)	0	(400)	0	0	(400)	(400)
SIERRA LEONE	(123)	0	(123)	0	0	(123)	(123)
WEST AFRICA	**(1 684)**	**0**	**(1 684)**	**0**	**0**	**(1 684)**	**(1 684)**
EAST AND HORN OF AFRICA							
EAST & HORN OF AFRICA OVERALL	(122)	0	(122)	0	0	(122)	(122)
DJIBOUTI	(81)	0	(81)	0	0	(81)	(81)
ERITREA	(96)	0	(96)	0	0	(96)	(96)
ETHIOPIA	(2 215)	0	(2 215)	0	0	(2 215)	(2 215)
KENYA	(1 627)	0	(1 627)	0	0	(1 627)	(1 627)
SOMALIA	(289)	0	(289)	0	0	(289)	(289)
SUDAN	(700)	0	(700)	0	0	(700)	(700)
UGANDA	(1 335)	0	(1 335)	0	0	(1 335)	(1 335)
EAST AND HORN OF AFRICA	**(6 465)**	**0**	**(6 465)**	**0**	**0**	**(6 465)**	**(6 465)**
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICA & GREAT LAKES	(16)	0	(16)	0	0	(16)	(16)
BURUNDI	(117)	0	(117)	0	0	(117)	(117)
CAMEROON	(127)	0	(127)	0	0	(127)	(127)
CHAD	(446)	0	(446)	0	0	(446)	(446)
THE REPUBLIC OF THE CONGO	(283)	0	(283)	0	0	(283)	(283)
DEMOCRATIC REP OF THE CONGO	(219)	0	(219)	0	0	(219)	(219)
RWANDA	(306)	0	(306)	0	0	(306)	(306)
UNITED REPUBLIC OF TANZANIA	(1 244)	0	(1 244)	0	0	(1 244)	(1 244)
CENTRAL AFRICA AND GREAT LAKES	**(2 756)**	**0**	**(2 756)**	**0**	**0**	**(2 756)**	**(2 756)**
SOUTHERN AFRICA							
SOUTHERN AFRICA OVERALL	(21)	0	(21)	0	0	(21)	(21)
ANGOLA	(512)	0	(512)	0	0	(512)	(512)
MALAWI	(122)	0	(122)	0	0	(122)	(122)
MOZAMBIQUE	(284)	0	(284)	0	0	(284)	(284)
NAMIBIA	(28)	0	(28)	0	0	(28)	(28)
SOUTH AFRICA	(512)	0	(512)	0	0	(512)	(512)
ZAMBIA	(611)	0	(611)	0	0	(611)	(611)
ZIMBABWE	(253)	0	(253)	0	0	(253)	(253)
SOUTHERN AFRICA	**(2 343)**	**0**	**(2 343)**	**0**	**0**	**(2 343)**	**(2 343)**
AFRICA	(13 249)	0	(13 249)	0	0	(13 249)	(13 249)
MENA							
MENA OVERALL	**(47)**	**0**	**(47)**	**0**	**0**	**(47)**	**(47)**
NORTH AFRICA							
ALGERIA	(193)	0	(193)	0	0	(193)	(193)
LIBYAN ARAB JAMAHIRIYA	(94)	0	(94)	0	0	(94)	(94)
MAURITANIA	(214)	0	(214)	0	0	(214)	(214)
MOROCCO	(43)	0	(43)	0	0	(43)	(43)
NORTH AFRICA	(545)	0	(545)	0	0	(545)	(545)
MIDDLE EAST							
EGYPT	(366)	0	(366)	0	0	(366)	(366)
JORDAN	(249)	0	(249)	0	0	(249)	(249)
SYRIAN ARAB REPUBLIC	(121)	0	(121)	0	0	(121)	(121)
YEMEN	(232)	0	(232)	0	0	(232)	(232)
MIDDLE EAST	**(968)**	**0**	**(968)**	**0**	**0**	**(968)**	**(968)**
MENA	(1 559)	0	(1 559)	0	0	(1 559)	(1 559)
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL	**(58)**	**0**	**(58)**	**0**	**0**	**(58)**	**(58)**
SOUTH ASIA							
BANGLADESH	(185)	0	(185)	0	0	(185)	(185)
INDIA	(336)	0	(336)	0	0	(336)	(336)
NEPAL	(920)	0	(920)	0	0	(920)	(920)
SRI LANKA	(599)	0	(599)	0	0	(599)	(599)
SOUTH ASIA	**(2 040)**	**0**	**(2 040)**	**0**	**0**	**(2 040)**	**(2 040)**
EAST ASIA AND THE PACIFIC							
CAMBODIA	(259)	0	(259)	0	0	(259)	(259)
CHINA	(445)	0	(445)	0	0	(445)	(445)
INDONESIA	(1)	0	(1)	0	0	(1)	(1)
MALAYSIA	(171)	0	(171)	0	0	(171)	(171)
MYANMAR	(459)	0	(459)	0	0	(459)	(459)

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JUNIOR PROFESSIONAL OFFICERS	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund alances
THAILAND	(1 094)	0	(1 094)	0	0	(1 094)	(1 094)
EAST ASIA AND THE PACIFIC	**(2 430)**	**0**	**(2 430)**	**0**	**0**	**(2 430)**	**(2 430)**
SOUTH-WEST ASIA							
AFGHANISTAN	(866)	0	(866)	0	0	(866)	(866)
ISLAMIC REPUBLIC OF IRAN	(246)	0	(246)	0	0	(246)	(246)
PAKISTAN	(141)	0	(141)	0	0	(141)	(141)
SOUTH-WEST ASIA	**(1 253)**	**0**	**(1 253)**	**0**	**0**	**(1 253)**	**(1 253)**
CENTRAL ASIA							
TURKMENISTAN	0	0	0	0	0	0	0
CENTRAL ASIA	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ASIA AND THE PACIFIC	(5 781)	0	(5 781)	0	0	(5 781)	(5 781)
EUROPE							
EUROPE OVERALL	**(104)**	**0**	**(104)**	**0**	**0**	**(104)**	**(104)**
EASTERN EUROPE							
ARMENIA	(68)	0	(68)	0	0	(68)	(68)
AZERBAIJAN	(477)	0	(477)	0	0	(477)	(477)
GEORGIA	(244)	0	(244)	0	0	(244)	(244)
RUSSIAN FEDERATION	(1 023)	0	(1 023)	0	0	(1 023)	(1 023)
EASTERN EUROPE	**(1 812)**	**0**	**(1 812)**	**0**	**0**	**(1 812)**	**(1 812)**
CENTRAL EUROPE							
CYPRUS	(102)	0	(102)	0	0	(102)	(102)
CZECH REPUBLIC	(85)	0	(85)	0	0	(85)	(85)
SLOVENIA	(244)	0	(244)	0	0	(244)	(244)
TURKEY	(427)	0	(427)	0	0	(427)	(427)
CENTRAL EUROPE	**(858)**	**0**	**(858)**	**0**	**0**	**(858)**	**(858)**
WESTERN EUROPE							
BELGIUM	(47)	0	(47)	0	0	(47)	(47)
SWITZERLAND	(251)	0	(251)	0	0	(251)	(251)
WESTERN EUROPE	**(298)**	**0**	**(298)**	**0**	**0**	**(298)**	**(298)**
SOUTH EASTERN EUROPE							
SOUTH EASTERN EUROPE OVERALL	(7)	0	(7)	0	0	(7)	(7)
BOSNIA AND HERZEGOVINA	(935)	0	(935)	0	0	(935)	(935)
CROATIA	(41)	0	(41)	0	0	(41)	(41)
MONTENEGRO, THE REPUBLIC OF	(89)	0	(89)	0	0	(89)	(89)
SERBIA	(343)	0	(343)	0	0	(343)	(343)
THE FYR MACEDONIA	(252)	0	(252)	0	0	(252)	(252)
SOUTH EASTERN EUROPE	**(1 667)**	**0**	**(1 667)**	**0**	**0**	**(1 667)**	**(1 667)**
EUROPE	(4 739)	0	(4 739)	0	0	(4 739)	(4 739)
AMERICAS							
AMERICAS OVERALL	**(27)**	**0**	**(27)**	**0**	**0**	**(27)**	**(27)**
NORTHERN SOUTH AMERICA							
VENEZUELA REGIONAL OFFICE	(429)	0	(429)	0	0	(429)	(429)
ECUADOR	(143)	0	(143)	0	0	(143)	(143)
COLOMBIA	(348)	0	(348)	0	0	(348)	(348)
COSTA RICA	(104)	0	(104)	0	0	(104)	(104)
NORTHERN SOUTH AMERICA	**(1 025)**	**0**	**(1 025)**	**0**	**0**	**(1 025)**	**(1 025)**
CENTRAL AMERICA AND MEXICO							
MEXICO REGIONAL OFFICE	(38)	0	(38)	0	0	(38)	(38)
CENTRAL AMERICA AND MEXICO	**(38)**	**0**	**(38)**	**0**	**0**	**(38)**	**(38)**
NORTH AMERICA AND CARIBBEAN							
UNITED STATES OF AMERICA	(231)	0	(231)	0	0	(231)	(231)
NORTH AMERICA AND CARIBBEAN	**(231)**	**0**	**(231)**	**0**	**0**	**(231)**	**(231)**
AMERICAS	(1 320)	0	(1 320)	0	0	(1 320)	(1 320)
FIELD OPERATIONS	**(26 647)**	**0**	**(26 647)**	**0**	**0**	**(26 647)**	**(26 647)**
GLOBAL PROGRAMMES							
DEPARTMENT OF OPERATIONS	(651)	0	(651)	0	0	(651)	(651)
OTHER GLOBAL PROGRAMMES	37 358	0	37 358	0	0	37 358	37 358
GLOBAL PROGRAMMES OVERALL	5 919	0	5 919	0	0	5 919	5 919
GLOBAL PROGRAMMES	**42 626**	**0**	**42 626**	**0**	**0**	**42 626**	**42 626**
HEADQUARTERS							
EXECUTIVE DIRECTION AND MGT	(1 108)	0	(1 108)	0	0	(1 108)	(1 108)
DIV INT PROTECTION SERVICES	(2 011)	0	(2 011)	0	0	(2 011)	(2 011)
DIV EXTERNAL RELATIONS	(2 677)	0	(2 677)	0	0	(2 677)	(2 677)
DEPARTMENT OF OPERATIONS	(2 687)	0	(2 687)	0	0	(2 687)	(2 687)
DIV HUMAN RESOURCES MGT	(228)	0	(228)	0	0	(228)	(228)
DIV FINANCE AND ADMIN MGT	(355)	0	(355)	0	0	(355)	(355)
HEADQUARTERS	**(9 066)**	**0**	**(9 066)**	**0**	**0**	**(9 066)**	**(9 066)**
UNEARMARKED	**297**	**0**	**297**	**0**	**0**	**297**	**297**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**7 210**	**0**	**7 211**	**0**	**0**	**7 211**	**7 211**

STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Country/Territory
as at 31st December 2007
(in thousands of United States Dollars)

Annex to Statement II

	ASSETS			LIABILITIES			
SUPPLEMENTARY PROGRAMMES FUND	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
FIELD OPERATIONS							
AFRICA							
WEST AFRICA							
WEST AFRICA OVERALL	(2)	2	0	0	0	0	0
COTE D'IVOIRE	1 507	140	1 647	352	0	1 295	1 647
LIBERIA	470	35	505	49	0	457	505
SENEGAL	48	0	48	48	0	0	48
WEST AFRICA	**2 023**	**177**	**2 200**	**449**	**0**	**1 752**	**2 200**
EAST AND HORN OF AFRICA							
DJIBOUTI	(5)	0	(5)	(5)	0	0	(5)
ETHIOPIA	177	136	313	313	0	0	313
KENYA	1 097	0	1 097	1 095	0	3	1 097
SOMALIA	6 805	2 005	8 809	882	0	7 927	8 809
SUDAN	6 638	5 367	12 005	2 888	0	9 117	12 005
UGANDA	1 821	530	2 351	614	0	1 737	2 351
EAST AND HORN OF AFRICA	**16 533**	**8 038**	**24 571**	**5 787**	**0**	**18 784**	**24 571**
CENTRAL AFRICA AND GREAT LAKES							
CENTRAL AFRICAN REPUBLIC	674	339	1 013	711	0	303	1 013
CHAD	4 241	312	4 553	3 473	0	1 080	4 553
THE REPUBLIC OF THE CONGO	(195)	195	0	0	0	0	0
DEMOCRATIC REP OF THE CONGO	7 856	1 122	8 978	1 678	0	7 300	8 978
RWANDA	0	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	(164)	389	225	225	0	0	225
CENTRAL AFRICA AND GREAT LAKES	**12 412**	**2 357**	**14 769**	**6 086**	**0**	**8 682**	**14 769**
SOUTHERN AFRICA							
ZAMBIA	211	0	211	88	124	0	211
SOUTHERN AFRICA	211	0	211	88	124	0	211
AFRICA	31 179	10 573	41 752	12 410	124	29 218	41 752
MENA							
MENA OVERALL	**218**	**74**	**292**	**0**	**0**	**292**	**292**
NORTH AFRICA							
NORTH AFRICA OVERALL	420	239	659	0	0	659	659
ALGERIA	(8)	8	0	0	0	0	0
LIBYAN ARAB JAMAHIRIYA	(5)	5	0	0	0	0	0
MAURITANIA	313	1 335	1 648	239	0	1 409	1 648
MOROCCO	(172)	172	0	0	0	0	0
TUNISIA	(6)	6	0	0	0	0	0
WESTERN SAHARA	1 544	271	1 815	38	0	1 776	1 815
NORTH AFRICA	**2 085**	**2 037**	**4 122**	**277**	**0**	**3 845**	**4 122**
MIDDLE EAST							
MIDDLE EAST OVERALL	9 096	3	9 099	341	0	8 758	9 099
EGYPT	273	0	273	273	0	0	273
IRAQ	4 509	3	4 512	4 512	0	0	4 512
JORDAN	1 940	1 362	3 303	3 303	0	0	3 303
LEBANON	2	0	2	2	0	0	2
SYRIAN ARAB REPUBLIC	8 655	678	9 333	9 333	0	0	9 333
YEMEN	453	0	453	453	0	0	453
MIDDLE EAST	**24 927**	**2 046**	**26 974**	**18 216**	**0**	**8 758**	**26 974**
MENA	27 231	4 157	31 388	18 493	0	12 895	31 388
ASIA AND THE PACIFIC							
ASIA AND PACIFIC OVERALL	**(5)**	**5**	**0**	**0**	**0**	**0**	**0**
SOUTH ASIA							
SRI LANKA	(825)	825	0	0	0	0	0
SOUTH ASIA	**(825)**	**825**	**0**	**0**	**0**	**0**	**0**
EAST ASIA AND THE PACIFIC							
INDONESIA	13	(13)	0	0	0	0	0
EAST ASIA AND THE PACIFIC	**12**	**(12)**	**0**	**0**	**0**	**0**	**0**
SOUTH-WEST ASIA							
ISLAMIC REPUBLIC OF IRAN	56	0	56	56	0	0	56
PAKISTAN	804	61	866	231	0	635	866
SOUTH-WEST ASIA	**861**	**61**	**922**	**287**	**0**	**635**	**922**
ASIA AND THE PACIFIC	43	879	922	287	0	635	922
AMERICAS							
NORTHERN SOUTH AMERICA							
COLOMBIA	1 500	890	2 390	2	0	2 389	2 390
NORTHERN SOUTH AMERICA	**1 500**	**890**	**2 390**	**2**	**0**	**2 389**	**2 390**

STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Country/Territory
as at 31st December 2007
(in thousands of United States Dollars)

Annex to Statement II

	ASSETS			LIABILITIES			
SUPPLEMENTARY PROGRAMMES FUND	Cash and Term Deposits	Other Assets	Total Assets	Unliquidated Obligations	Other Liabilities	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
SOUTHERN SOUTH AMERICA							
ARGENTINA REGIONAL OFFICE	5	0	5	5	0	0	5
SOUTHERN SOUTH AMERICA	**5**	**0**	**5**	**5**	**0**	**0**	**5**
AMERICAS	1 506	890	2 396	7	0	2 389	2 396
FIELD OPERATIONS	**59 959**	**16 499**	**76 458**	**31 197**	**124**	**45 137**	**76 458**
GLOBAL PROGRAMMES							
DEPARTMENT OF OPERATIONS	8 445	1	8 446	5 810	(813)	3 449	8 446
OTHER GLOBAL PROGRAMMES	(1 621)	1 621	0	0	0	0	0
GLOBAL PROGRAMMES OVERALL	734	0	734	0	734	0	734
GLOBAL PROGRAMMES	**7 558**	**1 622**	**9 180**	**5 810**	**(79)**	**3 449**	**9 180**
HEADQUARTERS							
DEPARTMENT OF OPERATIONS	(168)	168	0	0	0	0	0
HEADQUARTERS	**(168)**	**168**	**0**	**0**	**0**	**0**	**0**
TOTAL SUPPLEMENTARY PROGRAMMES FUND	**67 349**	**18 288**	**85 638**	**37 007**	**45**	**48 586**	**85 638**

Appendix

2007 Extrabudgetary in-kind donations to the Office of the United Nations High Commissioner for Refugees, 2007

Donor	*United States dollars*
Government of Australia	736 950
Government of Egypt	34 000
Government of Germany	3 601 775
Government of Hungary	174 419
Government of Italy	174 255
Government of Japan	661 596
Government of Norway	2 762 769
Government of Spain	485 186
Government of Sweden	2 628 711
Government of the United States of America	375 279
African Union	10 000
Fuji Optical Co. Limited	150 193
Hennes & Mauritz, Austria	240 306
Lutheran World Relief	1 427 339
Manpower Inc. (UK)	164 948
Church of Latter-day Saints	1 582 837
Total	**15 210 563**

Statement of the objectives and activities of the Office of the United Nations High Commissioner for Refugees

The basic mandate of the Office of the United Nations High Commissioner for Refugees (UNHCR) is found in the statute of the Office (General Assembly resolution 428 (V)). According to the statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the statute, and of seeking permanent solutions for the problems of refugees.

The General Assembly has also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (Assembly resolution 48/116). As regards the assistance activities of UNHCR, the basic provisions of the statute were expanded by General Assembly resolution 832 (IX).

Notes to the financial statements

Note 1
Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objectives of UNHCR are to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly and the Economic and Social Council, as well as the Executive Committee conclusions and decisions, have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the concern of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2007 the Executive Committee consisted of 72 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

Note 2
Summary of significant accounting policies

(a) Financial rules for voluntary funds

The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds Administered by the High Commissioner (A/AC.96/503/Rev.8), approved by the Executive Committee at its fiftieth session, hereafter referred to as the Financial Rules. The financial statements and schedules also conform to the common accounting standards for the United Nations system (A/48/580, annex), as noted by the General Assembly in its resolution 48/216 C and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees covers the period from 1 January to 31 December.

(b) Fund accounting

The accounts of UNHCR are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established in accordance with the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

Transfers within the same fund, or allocations between different funds, can be authorized by the High Commissioner, in accordance with the Financial Rules.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in accordance with accrual accounting principles, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

Funds reported in the accounts are the following:

(i) The Working Capital and Guarantee Fund, which has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated;

(ii) The Annual Programme Fund, which covers the financial requirements that are approved annually by the Executive Committee for programmed activities for individual country or areas and for certain costs incurred by headquarters. It also includes operational reserves from which the High Commissioner may make allocations to other parts of the annual programme budget and to supplementary programmes;

(iii) The United Nations Regular Budget Fund, which covers staff and other management and administration costs as determined under the statute of the Office (see General Assembly resolution 428 (V), annex, para. 20);

(iv) The Supplementary Programme Fund, which accounts for moneys available for activities arising after the approval of the annual programme budget and that cannot be fully funded from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programmes are transferred to the Annual Programme Fund. Seven per cent of all contributions towards the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;

(v) The Junior Professional Officers Fund, which covers financial activities allocated exclusively for the recruitment, training and development of young professionals sponsored by various Governments;

(vi) The Staff Benefits Fund, which covers financial activities related to end-of-service accrued benefits liabilities, in respect of after-service health insurance, accrued annual leave and repatriation entitlements;

(vii) The Medical Insurance Plan, which was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and proportional contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to the locally recruited General Service staff members and National Professional Officers in the field. All other staff members are covered by the United Nations Office at Geneva insurance scheme, the United Nations Staff Mutual Insurance Society, whose operations are reflected in the United Nations financial statements.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued using the United Nations official exchange rate as at 31 December.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge in accordance with paragraph 34 of the United Nations system accounting standards. Cash received in advance corresponding to pledges for future years is recorded as "contribution received in advance" at the date of the receipt of cash. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute is recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in-kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line

with the mandate of the organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent, calculated using the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest income

Interest income includes all interest from various bank accounts and investment income earned on invested funds. Financial rule 9.3 specifies the conditions for recording of investment income, which provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(h) Currency-exchange adjustments

Currency-exchange adjustments include exchange losses and gains on transactions resulting from differences between prevailing market rates and the United Nations operational rate of exchange, and losses and gains from the revaluation of year-end asset and liability balances based on the United Nations operational rate of exchange. All realized and unrealized gains and losses are accounted for under the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes proceeds from the sale of used or surplus non-expendable property.

(j) Expenditure

Expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of programmes to the extent that moneys and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, for example, governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects are implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) Deferred charges

In accordance with United Nations system accounting standards, the organization has recorded commitments incurred against future financial periods as deferred charges (see note 14, "Other assets").

(l) Ex gratia payments

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the organization. Payments over $5,000 require the personal approval of the High Commissioner. Any statement of ex gratia payments is submitted to the Board of Auditors with the annual accounts.

(m) Write-offs

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, are governed by financial rule 10.6. Write-offs are recorded as expenditures. The write-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such, for amounts up to $10,000, after a full investigation of each case. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

(n) Provision for doubtful accounts receivable

Provision is made for accounts receivables for which no reasonable expectation of recovery exists. Provisions are expensed as charges to prior years' expenditure.

(o) Non-expendable property

The definition of non-expendable property is assets with an original purchase price equal to or greater than $1,500 and a useful life equal to or greater than five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, telecommunications equipment, security equipment and generators, with a minimum acquisition value of $100.

In accordance with the United Nations system accounting standards, non-expendable property purchased with UNHCR voluntary funds is not recorded on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. Supplementary records are maintained to manage non-expendable property valued therein at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

(p) End-of-service accrued benefits liabilities

Following the memorandum from the Controller of the United Nations[1] and in preparation for the adoption of the International Public Sector Accounting Standards (IPSAS) by 1 January 2010, UNHCR recognized for the first time as at 31 December 2007 the end-of-service accrued benefit liabilities related to after-service health insurance, accrued annual leave and repatriation entitlements. Those liabilities have been recorded through an adjustment to prior-year expenditure and

[1] Memorandum dated 26 March 2007 from the Assistant Secretary-General and Controller of the United Nations on treatment of end-of-service accrued benefit liabilities such as ASHI, accrued annual leave and repatriation grants for the interim financial period through 31 December 2006.

are shown under the Staff Benefits Fund. Previously, such liabilities were disclosed as a note to the financial statements.

Note 3
United Nations regular budget

Regular budget income in 2007 amounted to $37,043,249, composed of remittances received of $35,986,000 and a pledge of $1,057,249 that was raised based on the approval of the second performance report. Regular budget expenditure in 2007 amounted to $37,043,249, of which $28,603,037 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, and other management and administration costs amounting to $8,440,212.

Note 4
Transfers between programmes and funds

(a) In line with note 2 (d) (iv), an amount of $32,615,798 was transferred from the Supplementary Programme Fund to the Annual Programme Fund. That amount corresponds to $22,573,164, which is 7 per cent of all contributions towards the Supplementary Programme Fund, to cover administrative costs incurred in the Annual Programme Fund in support of the Supplementary Programme Fund during 2007. In addition, a net amount of $10,042,634 was transferred from the Supplementary Programme Fund subsequently mainstreamed into the Annual Programme Fund;

(b) A net amount of $20,192,682 was transferred from the Annual Programme Fund to the Supplementary Programme Fund, of which $15,900,000 corresponded to outstanding loans to the Supplementary Programme Fund. An amount of $4,362,230 corresponded to a refund to the Government of Germany of 2005 tsunami contributions. An amount of $69,548 corresponded to secondary income transferred from the Supplementary Programme Fund to the Annual Programme Fund;

(c) An amount of $1.5 million was transferred from the Junior Professional Officers Fund to the Annual Programme Fund in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund.

Note 5
Breakdown of expenditure

Table 1 shows total UNHCR expenditure in 2007, broken down between funds and category.

Table 1
Expenditure of the Office of the United Nations High Commissioner for Refugees, 2007

(Thousands of United States dollars)

Fund	*Programme*[a]	*Programme support*[b]	*Management and administration*[c]	*Total*
Annual programme fund	645 714	272 476	51 078	969 267
United Nations Regular Budget Fund	—	—	37 043	37 043
Supplementary Programme Fund	309 786	16 351	—	326 138
Subtotal	**955 500**	**288 827**	**88 121**	**1 332 448**
Junior Professional Officers Fund[d]				9 566
Medical Insurance Plan[e]				2 302
Working Capital and Guarantee Fund				1 563
Staff Benefits Fund				6 610
Total				**1 352 490**

[a] Expenditure under "Programme" corresponds to the direct financial inputs used to achieve the objectives of a specific project or programme, including the costs of staff, consultant experts, supplies and equipment, subcontracts, cash assistance and training, and instalments disbursed to implementing partners. Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of implementing partner agreements. In 2007, UNHCR disbursed and committed a total of $431,768,081 as instalments to implementing partners, of which $329,696,650 had been reported as expended as at 31 December 2007, leaving a balance of $102,071,431 for which implementing partners will submit reports in 2008. Of the 2007 expenditures reported by implementing partners against UNHCR instalments, an amount of $146,028,658 corresponded to salaries and other staff costs.

[b] Expenditure under "Programme Support" corresponds to the costs of organizational units, whose primary functions are the formulation, development, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

[c] Expenditure under "Management and Administration" corresponds to the costs of organizational units whose primary function is the maintenance of the identity, direction, welfare and security of UNHCR staff, including the units that carry out the function of executive direction, organizational policy and evaluation, external relations, information and administration.

[d] The following table shows the expenditure, by region, under the Junior Professional Officers Fund during 2007 (in thousands of United States dollars):

Region	
Africa	3 589
Middle East and North Africa	665
Asia and the Pacific	1 361
Europe	1 007
Americas	508
Global programmes	269
Headquarters	2 167
Total	**9 566**

[e] In 2007, the Medical Insurance Plan received a total income of $4,910,249 from staff premiums and proportional contributions from UNHCR and $1,312,857 in interest earned. Under the Plan, UNHCR paid out to its subscribers an amount of $2,302,361 in respect of their claims.

Note 6
Provision for accounts receivable

Accounts receivable are presented in statement II, net of a provision of $8,977,277 for doubtful accounts receivable, as shown in table 2.

Table 2
Provision for accounts receivable

(Thousands of United States dollars)

	Provisions as at 31 December 2006	*Write-offs*	*Recovery*	*New provisions*	*Provisions as at 31 December 2007*
Implementing partners	1 667		(61)	425	2 031
Value added tax	4 806	(376)	(146)	1 825	6 109
Bank balances	217			246	463
Staff	255			119	374
Total	**6 945**	**(376)**	**(207)**	**2 615**	**8 977**

Note 7
Write-offs during 2007

During 2007, UNHCR had to write off liquid assets totalling $488,951 in respect of unrecoverable amounts due from implementing partners, and cash losses that occurred in various field locations. Further amounts at current value of $3,106,205 were written off during 2007 in respect of non-expendable property and inventories that had already been expensed.

Note 8
Ex gratia payments

In 2007, UNHCR made no ex gratia payments.

Note 9
Cash and term deposits

The amount shown in statement II for cash and term deposits represents the total of all cash balances (including funds held in non-convertible currencies), net of any negative bank balances. Table 3 shows: (a) the breakdown between current and deposit accounts as at 31 December for the years 2003 to 2007; (b) cash and term deposits as at 31 December 2007; and (c) details of non-convertible currencies held as at 31 December 2007.

Table 3

(a) Current and deposit accounts as at 31 December 2007

(Thousands of United States dollars)

	2003	*2004*	*2005*	*2006*	*2007*
Cash deposit on 31 December					
Cash and current accounts	65 825	69 047	41 715	20 047	47 597
48-hour account	1 124	—	—	—	—
Deposit accounts	124 823	78 129	91 620	205 239	253 159
Total	**191 772**	**147 176**	**133 335**	**225 286**	**300 756**
Average in hand during year					
In current accounts	106 503	84 666	78 895	136 019	137 312
Invested (call and time deposits, securities)	62 025	48 797	42 335	46 270	147 004
Total	**168 528**	**133 463**	**121 230**	**182 289**	**284 316**
Interest earned					
On current accounts	1 004	968	1 565	3 194	4 235
On invested funds	1 508	849	1 121	2 038	7 492
Total	**2 512**	**1 817**	**2 686**	**5 232**	**11 727**
Average rate of interest earned (percentage)					
On funds in hand and bank	1.49	1.14	1.98	2.35	3.08
On invested funds	2.43	1.74	2.65	4.40	5.10

(b) Cash and term deposits as at 31 December 2007

(Thousands of United States dollars)

Bank	*Period (days)*	*Rate (percentage)*	*Maturity date*	*Deposit*	*Accrued interest*
BNP Paribas, Paris	7	4.50	4 January	20 000	10
BNP Paribas, Paris	7	4.75	4 January	30 000	16
Citicorp Banking Corp., Jersey	7	5.05	4 January	50 000	28
Deutsche Bank AG, Berlin	14	4.65	4 January	20 000	28
Deutsche Bank AG, Berlin	7	4.45	4 January	20 000	10
ING Belgium Brussels, Geneva	60	4.78	4 January	30 000	227
Lloyds TSB Bank PLC, London	60	4.73	4 January	30 000	225
Total				**200 000**	**544**

(c) Non-convertible currencies held as at 31 December 2007

(Deposit Equivalent in thousands of United States dollars)

Country	*Currency*	*2007*	*2006*
Afghanistan	afghani	29	10
Albania	lek	3	3
Angola	new kwanza	201	133
Azerbaijan	manat	2	8
Bosnia and Herzegovina	convertible mark	33	547
Burundi	franc	1 364	455
Colombia	peso	—	193
Eritrea	nafka	75	68
Ethiopia	birr	—	26
Iraq	dinar	—	1
Myanmar	kyat	12	2
Nigeria	naira	159	339
Somalia	shilling	210	—
Sudan	pound	—	334
Syrian Arab Republic	pound	726	57
Turkmenistan	manat	2	10
Total		**2 816**	**2 186**

Note 10
Voluntary contributions receivable

The voluntary contributions receivable balance in statement II represents contributions outstanding from donors after year-end currency revaluation, the details of which are reflected in schedule 1 for 2007 and schedule 2 for prior years. The ageing of contributions receivable is shown in table 4. Unrealized gains as at 31 December 2007 amounted to $2,772,577 (in 2006, unrealized losses totalled $2,809,425).

Table 4
Ageing of contributions receivable

(Thousands of United States dollars)

	2007	*2005*
Current year	54 561	48 984
2006	6 036	11 080
2005	4 584	2 740
2004	1 729	7
2003	7	941
2002	396	
Total	**67 313**	**63 753**

Note 11
Voluntary contributions pledged for the 2008 annual programme budget

During the annual pledging conference in December 2007, governmental donors pledged $440,951,088 to UNHCR towards the 2008 annual programme budget. Consistent with prudent accounting principles, those pledges will be recognized as income in 2008 and have not been accounted for in the 2007 financial statements as deferred income.

Note 12
Due from United Nations and other agencies

The amounts due from United Nations and other agencies in statement II are shown in table 5.

Table 5
Amounts due from United Nations and other agencies
(Thousands of United States dollars)

United Nations Headquarters	828
Office for the Coordination of Humanitarian Affairs	511
United Nations Development Programme	193
Office of the United Nations High Commissioner for Human Rights	69
World Food Programme	57
World Health Organization	40
Office of the United Nations Security Coordinator	29
Joint United Nations Programme on HIV/AIDS	22
International Labour Organization	14
Others	6
Total	**1 768**

Note 13
Other receivables

The amounts under "Other receivables" in statement II represent payroll and staff-related entitlements and other elements pending settlement or recovery, net of relevant provisions, as shown in table 6.

Table 6
Other receivables
(Thousands of United States dollars)

Education grant advances	10 125
Salary advances	9 907
Value added tax refundable	3 559
Rental advances	1 304
Field operational advances	1 732
Travel advances	1 407
Inter-fund receivable[a]	1 057
Deposits with suppliers and others	539
Bank balances	(463)
Total	**29 167**

[a] Corresponds to an outstanding contribution receivable under the United Nations regular budget.

Note 14
Other assets

The balance of $2,045,400 in statement II under "Other assets" includes charges incurred against future years and withholding of taxes on interest income.

Note 15
Non-expendable property

As at 31 December 2007, the acquisition value of non-expendable property recorded was $330,244,641 and the depreciated value was $96,564,832.

As at 31 December 2006, the acquisition value of non-expendable property recorded was $363,821,749 and the depreciated value was $95,833,733.

Note 16
Accounts payable

The amount under "Accounts payable" in statement II represent liabilities for end-of-service accrued benefits, liabilities to suppliers and other elements pending settlement, as shown in table 7.

Table 7
Accounts payable
(Thousands of United States dollars)

After-service health insurance, repatriation and leave entitlements[a]	367 477
Commercial suppliers	27 507
Payroll and other staff-related entitlements	5 627
Other payables	3 013
United Nations Development Programme	2 049
United Nations Headquarters	1 083
Inter-fund payable[b]	1 057
United Nations Office at Geneva	55
Total	**407 868**

[a] See note 17 (a), (b) and (c) below.
[b] Corresponds to an outstanding contribution receivable under the United Nations regular budget.

Note 17
Liabilities for end-of-service and post-retirement benefits

(a) *After-service health insurance.* After-service coverage is available in the form of continued previous membership in the United Nations Staff Mutual Insurance Society or in an insurance scheme of another organization in the United Nations system or through the Medical Insurance Plan for retired locally recruited staff members who served at designated duty stations away from headquarters and their eligible dependants.

The organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, the value of the accrued liability of UNHCR for after-service health insurance as at 31 December 2007 is $308 million, as shown in table 8.

Table 8
Liability for after-service health insurance as at 31 December 2007
(Thousands of United States dollars)

	Present value of future benefits	*Accrued liability*
Gross liability	552 017	397 505
Offset from retiree contributions	125 490	89 536
Net liability	**426 527**	**307 969**

The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for

retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and accrued liability are equal. The liabilities were valued based on a discount rate of 5.5 per cent.

The benefits of the post-retirement plan are funded on a pay-as-you-go basis. No assets have yet been segregated and restricted to provide for post-retirement benefits.

(b) *Accrued annual leave.* Separating staff are entitled to be paid for any unused leave days they may have accrued up to a maximum of 60 days. The organization's total liability for such unpaid accrued leave is estimated at $33 million.

(c) *Repatriation grant, travel and shipment.* In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their separation from the organization based on the number of years of service. The organization's actuarially determined accrued liability for repatriation grant and travel was $26.5 million as at 31 December 2007. The liabilities were valued based on a discount rate of 5.5 per cent.

This recognized liability amount is significantly lower than the estimated amount disclosed in note 17 (c) to the 2006 financial statements. The difference is due to the fact that the repatriation grant, travel and shipment amounts disclosed in 2006 were internally calculated and not discounted, and that UNHCR is no longer recognizing a liability for termination indemnities (the amount of $93.3 million was disclosed in 2006) in accordance with IPSAS 25.

(d) *Pension plan.* UNHCR is a participating member organization in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a defined benefit plan. The financial obligation of the organization to the Fund consists of its mandated contribution at the rate established by the Assembly together with any share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are payable only if and when the Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as at the valuation date. At the time of writing, the Assembly had not invoked that provision. The result of the latest actuarial valuation as at 31 December 2005 was an actuarial surplus of 1.29 per cent of pensionable remuneration.

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